

# Nhdc La Posada Del Rey Apartments Inc

Executive Director / CEO

EIN 593728321  
 CA · NTEE B70  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Michael Ruane, Executive Director / CEO** (\$26,000) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michael Ruane — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B70).
BUDGET	Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**46** organizations qualified on sector, size, and geography → **46** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,000	\$16,702	\$50,557	\$89,288	\$250,342	\$26,000
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## ■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to CA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Texas State University - San Marcos</a>	TX	\$0	Executive Director	\$28,636	<b>\$32,221</b>	2024
<a href="#">Marion Motley Memorial Scholarship Foundation Inc</a>	OH	\$0	Treasurer	\$125	<b>\$148</b>	2024
<a href="#">International Schools Consortium Inc</a>	GA	\$0	President & Ceo	\$23,665	<b>\$26,765</b>	2024
<a href="#">Independence Avenue Development Company Co</a>	MO	\$0	Director/president	\$66,382	<b>\$79,087</b>	2024
<a href="#">Mostyn Community And Education</a>	MI	\$0	Mostyn	\$7,888	<b>\$9,159</b>	2024
<a href="#">Uiw International Inc</a>	TX	\$0	Trustee & Pres/ceo	\$60,159	<b>\$67,691</b>	2024
<a href="#">Chattanooga Christian School Foundation</a>	TN	\$0	President	\$42,614	<b>\$50,385</b>	2024
<a href="#">Smu Golf Foundation</a>	TX	\$0	President	\$264,385	<b>\$297,486</b>	2024
<a href="#">Melmark New England Inc</a>	MA	\$0	President/ceo	\$39,894	<b>\$40,325</b>	2024
<a href="#">Phase 3 Training Corporation</a>	MD	\$0	Executive Director	\$50,000	<b>\$51,227</b>	2025
<a href="#">Association Of Fraternal Leadership And</a>	IN	\$0	Executive Director	\$113,388	<b>\$134,503</b>	2024
<a href="#">Get College Fundinginc</a>	AZ	\$0	President	\$101,667	<b>\$109,983</b>	2024
<a href="#">The Tiny Scholars Foundation Inc</a>	NY	\$0	President	\$11,100	<b>\$11,283</b>	2024
<a href="#">Brown Christian Academy</a>	MS	\$0	Executive Director Head Of School	\$88,452	<b>\$110,812</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Common Sense Kids Action Inc</a>	CA	\$0	President	\$52,226	<b>\$50,728</b>	2024
<a href="#">Dixie State University Innovation Foundation</a>	UT	\$0	Board Member	\$82,127	<b>\$92,113</b>	2025
<a href="#">Msnjh Administrative Services Llc</a>	NY	\$0	Chief Executive Officer	\$61,801	<b>\$62,817</b>	2024
<a href="#">Rivertree Re Holdings lii Inc</a>	TX	\$0	Head Of School	\$3,633	<b>\$3,983</b>	2025
<a href="#">Flora &amp; Fauna Project</a>	NY	\$0	Watts	\$17,220	<b>\$20,261</b>	2021
<a href="#">Shady Grove Academy</a>	VA	\$0	Mercer	\$869	<b>\$972</b>	2023
<a href="#">Super Y Academy Inc</a>	FL	\$0	President	\$44,500	<b>\$48,413</b>	2023
<a href="#">Marist Real Property Services Inc</a>	NY	\$0	President	\$77,225	<b>\$80,814</b>	2023
<a href="#">Toras Emes Development Company Inc</a>	FL	\$0	President	\$64,000	<b>\$69,627</b>	2023
<a href="#">Cumberland Wellness Properties Inc</a>	KY	\$0	President	\$45,562	<b>\$56,688</b>	2023
<a href="#">Tls Building Company</a>	MN	\$0	Board Chair	\$14,487	<b>\$16,578</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to CA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **46** organizations. Compensation range \$148–\$375,817; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$158 and assets \$-348. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Michael Ruane, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	59 <sup>th</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

### ● Rebuttable presumption of reasonableness • 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

#### Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Michael Ruane) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 46 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,000 is reasonable (approximately the 35<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.