

Stevenson Land Corporation

Executive Director / CEO

This analysis benchmarks the total compensation of **Linda Mandolini, Executive Director / CEO** (\$39,896) against **every comparable organization** that fit the selection criteria — **132** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

Benchmarked executive: Linda Mandolini — 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 (L20).
BUDGET	Total revenue between \$44,664 and \$99,996 — 0.67x to 1.50x the subject's \$66,664 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

132 organizations qualified on sector, size, and geography → **132** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,377	\$16,548	\$26,845	\$42,404	\$76,024	\$39,896
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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
Sourlis - Eleuterio Homes Inc	MD	\$66,596	President	\$20,272	\$22,597	2023
Cedar Lake - Washburn Inc	KY	\$66,746	President & Ceo (See Sch O)	\$11,133	\$13,852	2024
Accessible Housing Inc	OH	\$66,481	Board President	\$31,713	\$40,048	2023
Mosaic Housing Corp Xix - Winfield	NE	\$66,405	President	\$26,896	\$33,501	2024
Rooted Communities Inc	FL	\$66,138	Director	\$35,000	\$38,077	2024
Habitat For Humanity Of Jessamine	KY	\$67,405	Director	\$38,100	\$47,404	2024
Mcallister Street Inc	CA	\$65,887	Ceo	\$20,348	\$20,949	2023
Kenwood Properties Inc	WI	\$65,587	President	\$12,066	\$14,593	2024
Rural Community Improvement Corporation	GA	\$68,048	President	\$3,071	\$3,682	2023
Westminsterwashingtonnmtc Inc	MA	\$68,073	Board Member	\$4,648	\$4,712	2025
D&b Affordable Housing Inc	NV	\$68,274	President, Treasurer, Dire	\$12,694	\$14,736	2024
Georgetown Apartments Inc	MD	\$64,932	President	\$20,272	\$22,597	2023
Walden Place Inc	MD	\$68,485	President	\$20,272	\$22,597	2023
Kalani Mala Inc	HI	\$69,194	Vp/secretary	\$29,184	\$30,259	2024
Escalante Meadows Development Company	CA	\$69,334	Ceo	\$35,624	\$35,624	2024
Centennial Housing Inc	MD	\$69,439	President	\$20,272	\$22,597	2023
Abilities At Morningside li Inc	FL	\$69,616	President/ceo	\$38,173	\$42,756	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Catalina Housing Foundation	AZ	\$69,765	President & Ceo	\$8,192	\$9,393	2023
Westside Affordable Housing Inc	GA	\$63,489	President & Ceo	\$84,307	\$101,069	2023
O'connor Homes Inc	MD	\$63,231	President	\$20,272	\$22,597	2023
Appletree Housing Inc	PA	\$70,173	President & Ceo	\$10,357	\$11,653	2025
Work Housing Corporation	MA	\$62,931	President	\$28,956	\$30,134	2024
Oakland Estates Apartments Inc	IN	\$70,856	President & Ceo	\$52,409	\$64,005	2024
Passavant Memorial Homes Housing	PA	\$62,448	Ceo & President	\$36,502	\$42,155	2024
Credo Housing Development Inc	CT	\$71,129	Executive Di	\$41,000	\$44,519	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2024 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.

Sample, role match & sensitivity

PEER COUNT	132 organizations. Compensation range \$944–\$341,107; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$66,664); for reference, expenses \$51,486 and assets \$3,946,092.
ROLE MATCH	Linda Mandolini, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	117 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	70 th
Total compensation (D + F), as reported (no adjustments)	80 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	92 nd

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 (Linda Mandolini) 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 132 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,896 is reasonable (approximately the 70th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

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.