

Summerfield Senior Residences Inc

Executive Director / CEO

EIN 742817841

KS · NTEE L22

FY ending 2024-05-31

June 9, 2026

This analysis benchmarks the total compensation of **Byron Adrian, Executive Director / CEO** (\$2,639) against **every comparable organization** that fit the selection criteria — **198** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Byron Adrian — 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 (L22).

BUDGET Total revenue between \$165,898 and \$371,415 — 0.67x to 1.50x the subject's \$247,610 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

198 organizations qualified on sector, size, and geography

→ **198** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,259

\$17,814

\$33,772

\$54,454

\$87,008

\$2,639



● 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 KS 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
Sands Horizon li Inc	GA	\$247,015	Secretary, Manager	\$9,000	\$8,160	2025
Jordan Bay Place	ME	\$248,899	President	\$45,000	\$42,941	2023
Steamboat Trails Inc	OH	\$249,965	Chief Executive Officer	\$5,741	\$5,795	2023
Cheyenne Senior Housing Inc	MN	\$250,150	President/tr	\$68,006	\$60,597	2025
Whitewater Manor Inc	WI	\$245,060	President	\$36,618	\$35,399	2024
Westfield Towers Inc	PA	\$244,887	Ceo	\$18,725	\$17,285	2024
Edgecomb Woods	ME	\$243,350	Interim President And Ceo	\$47,322	\$43,862	2024
Renewal House Inc	CT	\$243,316	Executive Di	\$61,214	\$53,127	2024
Aaa Elderly Housing - Heritage Villa Of	AR	\$243,182	Executive Director	\$12,818	\$13,731	2023
Providence Blanchet Association	WA	\$252,450	President	\$461,693	\$393,920	2023
Catholic Eldercare At St Hedwig's	MN	\$242,381	President/ceo	\$33,545	\$30,681	2024
Loretto Properties Corporation	NY	\$253,117	Ceo/president	\$27,907	\$23,342	2024
Sepp Rural Elderly Housing Inc	NY	\$242,040	Executive Director	\$21,973	\$18,379	2024
Passumpsic View Inc	VT	\$253,901	Executive Director	\$22,748	\$21,820	2023
Guadalupe Senior Village	CO	\$254,265	Vice President	\$35,660	\$31,651	2024
Garden Terrace Commons Senior Housing	MN	\$255,476	Executive Vice President	\$18,918	\$17,814	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alloway Housing Development	NY	\$239,066	Director And President	\$3,026	\$2,531	2024
Hudson Senior Housing Inc	MN	\$256,839	President/tr	\$68,006	\$60,597	2025
O'bannon Terrace Of Goshen Inc	OH	\$238,262	Chief Executive Officer	\$7,729	\$7,801	2023
Presbyterian Home Quitman Retirement	GA	\$238,240	President/ceo	\$54,562	\$50,782	2024
Shelby County Senior Citizens Corp	TX	\$257,195	Secretary/tr	\$32,160	\$29,778	2024
Ucc Xvii Inc	OH	\$258,578	Treasurer	\$50,772	\$49,776	2024
Homes For Shippensburg Inc	MD	\$236,378	Vice President & Director	\$27,109	\$23,460	2024
Heritage Place Phase Iii	ID	\$259,454	Executive Dir.	\$21,242	\$20,917	2024
Meadow Road Housing Corporation Inc	NH	\$260,531	President	\$24,428	\$20,879	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 198 organizations. Compensation range \$264–\$443,393; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$247,610); for reference, expenses \$270,123 and assets \$592,988.

ROLE MATCH Byron Adrian, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 167 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 15 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	23 rd

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 (Byron Adrian) 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 198 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,639 is reasonable (approximately the 2nd 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.