

# Pahc Sheridan Apartments Inc

Executive Director / CEO

EIN 770480421  
 CA · NTEE L20Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Randal Tsuda, Executive Director / CEO** (\$65,172) against **every comparable organization** that fit the selection criteria — **209** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Randal Tsuda — reported title "PRESIDENT & CEO", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20Z).
BUDGET	Total revenue between \$86,314 and \$193,242 — 0.67x to 1.50x the subject's \$128,828 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

**209** organizations qualified on sector, size, and geography → **209** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,836	\$18,419	\$36,297	\$62,897	\$90,624	\$65,172
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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="#">Housing Opportunities Corporation</a>	PA	\$128,887	Executive Director	\$8,219	<b>\$9,492</b>	2024
<a href="#">Worthington Christian Village</a>	OH	\$128,925	Ceo / Exec Dir	\$3,360	<b>\$4,243</b>	2023
<a href="#">Mercy Properties Washington</a>	CO	\$129,164	President/director	\$43,633	<b>\$48,452</b>	2024
<a href="#">Southeastern Development Opportunit</a>	MS	\$129,213	Exec Dir	\$61,072	<b>\$78,771</b>	2024
<a href="#">Inland Equity Community Land Trust</a>	CA	\$129,385	Executive Director	\$36,143	<b>\$36,143</b>	2024
<a href="#">Comunidad Corporation</a>	TX	\$129,675	Exec Dir/pres	\$108,900	<b>\$126,154</b>	2024
<a href="#">Spf-ster-iv</a>	IL	\$129,997	President/ceo	\$30,975	<b>\$36,308</b>	2023
<a href="#">Oxford Trace Apartments Inc</a>	TX	\$127,450	President/ce	\$18,400	<b>\$21,315</b>	2024
<a href="#">James Valley Apartments Inc</a>	SD	\$130,414	Manager	\$12,113	<b>\$15,482</b>	2024
<a href="#">Perry S Hall Inc</a>	VA	\$130,741	Secretary	\$28,094	<b>\$31,414</b>	2024
<a href="#">Potomac River Homes Inc</a>	MD	\$126,731	President	\$20,272	<b>\$22,597</b>	2023
<a href="#">Helms Housing Inc</a>	CT	\$130,931	Co-president And Ceo	\$37,301	<b>\$40,502</b>	2024
<a href="#">Lss Housing Prairieview Inc</a>	WI	\$126,479	President	\$40,683	<b>\$49,204</b>	2024
<a href="#">Ford House Inc</a>	MN	\$131,683	Ceo Of Commonbond	\$21,254	<b>\$24,321</b>	2024
<a href="#">Lss Housing Woodside Inc</a>	WI	\$124,913	President	\$40,683	<b>\$49,204</b>	2024
<a href="#">Keystone Place Housing Corporation</a>	MO	\$124,886	Executive Director	\$9,171	<b>\$11,249</b>	2024
<a href="#">Demarest Farm 2 Inc</a>	NJ	\$124,657	President & Ceo	\$25,881	<b>\$26,760</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Eye Of A Needle Foundation Inc</a>	CA	\$133,166	President	\$24,700	<b>\$25,430</b>	2023
<a href="#">The Copley House Inc</a>	VT	\$133,172	Vice Preside	\$26,702	<b>\$30,323</b>	2025
<a href="#">Ken-crest Housing Pa 2010 Inc</a>	PA	\$123,922	Ceo	\$29,531	<b>\$34,105</b>	2024
<a href="#">Central Alabama Housing Alliance</a>	AL	\$133,836	President	\$20,643	<b>\$25,827</b>	2024
<a href="#">Family Connection</a>	SD	\$133,844	Secretary/ex	\$50,000	<b>\$62,257</b>	2025
<a href="#">Northern Area Homes Inc</a>	PA	\$123,694	Maintenance	\$12,300	<b>\$14,205</b>	2024
<a href="#">Community Homebuyers Inc</a>	PA	\$134,011	Secretary/treasurer	\$28,234	<b>\$32,607</b>	2024
<a href="#">Peoples Organization For Strategic Excellence Pose Cdc Inc</a>	LA	\$134,543	Executive Director	\$45,000	<b>\$57,384</b>	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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	<b>209</b> organizations. Compensation range \$467–\$341,107; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$128,828); for reference, expenses \$484,149 and assets \$172,678. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Randal Tsuda, reported title <i>"PRESIDENT &amp; CEO"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 155 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 10 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	67 <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 (Randal Tsuda) 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 209 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,172 is reasonable (approximately the 76<sup>th</sup> 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.