

# Bonita Senior Center Inc

Executive Director / CEO

EIN 844799485

FL · NTEE P81

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sheila Morales, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **107** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 9<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Sheila Morales — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (P81).

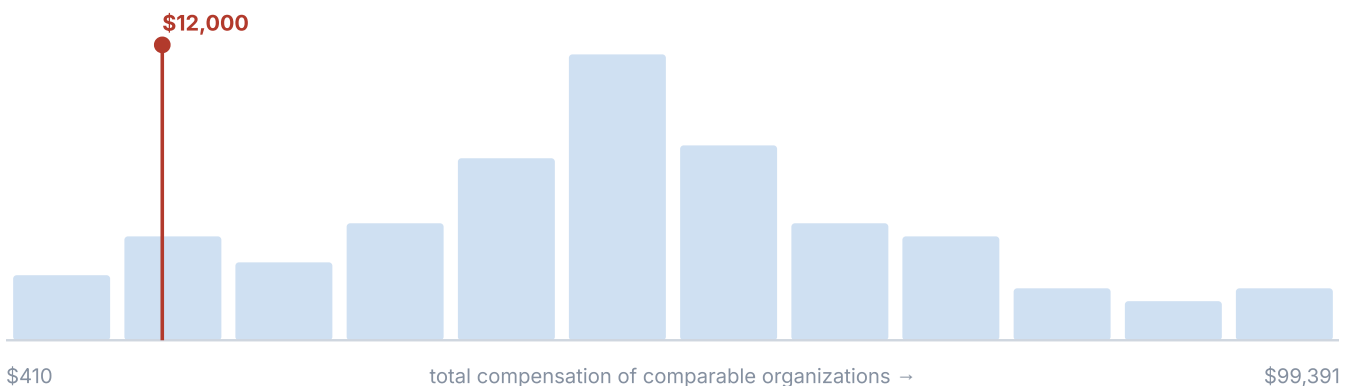
**BUDGET** Total revenue between \$146,074 and \$327,031 — 0.67x to 1.50x the subject's \$218,021 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

**107** organizations qualified on sector, size, and geography

→ **107** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,805

\$32,611

\$45,496

\$58,743

\$75,913

\$12,000



## ● 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 FL 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="#">Pickett Fences Senior Services Inc</a>	MD	\$217,855	President	\$13,000	<b>\$13,320</b>	2023
<a href="#">Sellers Senior Center Inc</a>	DE	\$223,010	Executive Di	\$38,666	<b>\$40,301</b>	2024
<a href="#">Greater Northfield Senior Citizens Inc</a>	VT	\$223,229	Longo	\$27,785	<b>\$29,770</b>	2024
<a href="#">Federal Way Senior Center</a>	WA	\$223,731	Executive Director	\$52,000	<b>\$49,558</b>	2024
<a href="#">Shepherds Center Of The Greenbrier Valley</a>	WV	\$225,307	Executive Director	\$56,433	<b>\$63,366</b>	2025
<a href="#">Cochran County Senior Citizens Assn</a>	TX	\$210,719	Manager	\$42,000	<b>\$46,044</b>	2023
<a href="#">Reynolds County Council On Aging Inc</a>	MO	\$225,720	Administrator	\$39,900	<b>\$44,985</b>	2024
<a href="#">Perry County Council On Aging Inc</a>	IN	\$208,621	Executive Director	\$39,520	<b>\$44,364</b>	2024
<a href="#">Jackson County Senior Center Inc</a>	KY	\$228,182	Director	\$23,745	<b>\$26,456</b>	2025
<a href="#">Northwest Neighbors Network</a>	WA	\$206,479	Director Of Community Operations & Outreach	\$100,341	<b>\$98,454</b>	2023
<a href="#">Monroe County Senior Citizens And</a>	TN	\$206,392	Executive Director	\$48,762	<b>\$53,154</b>	2025
<a href="#">Ypsilanti Senior Center</a>	MI	\$229,943	Executive Director	\$41,600	<b>\$44,529</b>	2025
<a href="#">Wickham Park Senior Center Association Inc</a>	FL	\$230,808	Director	\$8,750	<b>\$8,524</b>	2025
<a href="#">Senior Center Of Macon</a>	MO	\$232,139	Director	\$39,791	<b>\$43,706</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Interlakes Community Caregivers Inc</a>	NH	\$203,285	Executive Director	\$52,768	<b>\$53,398</b>	2023
<a href="#">Johnstown Senior Citizens Service Center Inc</a>	NY	\$232,825	Administrative Assistant	\$31,850	<b>\$30,636</b>	2024
<a href="#">Canopy Of Neighbors Inc</a>	NY	\$203,126	Executive Director	\$69,628	<b>\$66,975</b>	2024
<a href="#">The Senior Center Inc</a>	NY	\$202,505	Executive Director	\$53,707	<b>\$50,329</b>	2025
<a href="#">Geary County Senior Citizens Inc</a>	KS	\$233,704	Executive Director	\$38,002	<b>\$43,702</b>	2024
<a href="#">Stl Village Inc</a>	MO	\$201,980	Executive Director	\$33,937	<b>\$39,392</b>	2023
<a href="#">Anderson Valley Senior Citizens</a>	CA	\$201,687	Executive Di	\$18,436	<b>\$16,509</b>	2025
<a href="#">Schuyler County Council On Aging</a>	MO	\$201,267	Director	\$17,272	<b>\$18,972</b>	2025
<a href="#">Spokane Area Jewish Family Services</a>	WA	\$234,947	Executive Di	\$69,584	<b>\$66,316</b>	2024
<a href="#">Topeka Lulac Multi-purpose Senior</a>	KS	\$200,910	Executive Di	\$44,125	<b>\$50,744</b>	2024
<a href="#">Clinchfield Senior Adult Center For</a>	TN	\$200,493	Executive Di	\$46,946	<b>\$51,175</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	107 organizations. Compensation range \$410–\$99,391; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$218,021); for reference, expenses \$203,922 and assets \$125,439.
ROLE MATCH	Sheila Morales, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	9 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	8 <sup>th</sup>
Reportable pay only (column D), adjusted	12 <sup>th</sup>
All sources (D + E + F), adjusted	7 <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 (Sheila Morales) 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 107 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 9<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.