

St Ann's Greens Of Leroy Inc

Executive Director / CEO

EIN 852951380
 NY · NTEE P81
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Michael E Mcrae, Executive Director / CEO** (\$78,615) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael E Mcrae — 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 (P81).
BUDGET	Total revenue between \$70,078 and \$156,892 — 0.67x to 1.50x the subject's \$104,595 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

Distribution of comparable compensation





● 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 NY 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
Forever Young Activity Center	TX	\$104,600	Vice President	\$5,413	\$5,992	2024
Fayetteville-lincoln County Senior Citizens Inc	TN	\$107,456	Executive Director	\$21,055	\$23,860	2025
Altogether In Love	CA	\$108,146	President	\$24,000	\$22,934	2024
Ohio Senior Olympics Inc	OH	\$110,630	Executive Di	\$11,669	\$13,677	2024
Emporia Senior Center Inc	KS	\$95,933	President And Ceo	\$68,982	\$84,908	2023
North End Senior Solutions	OR	\$94,975	Lubeck	\$13,060	\$13,818	2023
Senior Citizen Outreach Entity Inc	LA	\$117,803	Executive Dir.	\$3,562	\$4,469	2023
Big Valley Fifty Plus	CA	\$120,511	Treasurer	\$1,550	\$1,481	2024
Community And Seasoned Citizens Inc	OH	\$88,363	Trustee	\$3,432	\$4,023	2024
Marshall County Senior Citizens Corp	TN	\$127,301	Executive Director	\$44,136	\$51,341	2024
Greenmount Senior Center Inc	MD	\$128,472	Officer	\$42,000	\$42,333	2025
Faith In Action Caregivers Inc	WV	\$129,899	Executive Director	\$53,030	\$63,542	2024
Jenkins Living Center Foundation	SD	\$74,944	President/ceo	\$6,555	\$8,006	2024
Las Vegas Deaf Seniors	NV	\$143,458	President	\$1,650	\$1,830	2024
Deliver Me Senior Support Services	MS	\$145,734	Executive Director	\$34,935	\$43,058	2024
Zeta Zeta Lambda Company Inc	NY	\$149,130	Treasurer	\$12,000	\$12,354	2023
Catholic Elderly Services Inc	FL	\$150,977	President/ceo	\$48,011	\$49,913	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wimberley Senior Citizens	TX	\$153,672	Director	\$42,340	\$46,870	2024
Indiana Drug Enforcement	IN	\$156,668	Training Coo	\$86,000	\$103,329	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	19 organizations. Compensation range \$1,481–\$103,329; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$104,595); for reference, expenses \$19,310 and assets \$1,293,949. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael E Mcrae, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	89 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	95 th

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 E Mcrae) 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 19 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,615 is reasonable (approximately the 89th 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.