

360 Community Capital

Executive Director / CEO

EIN 882294375

DC · NTEE L19

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Susan Neely, Executive Director / CEO** (\$1,354,045) against **every comparable organization** that fit the selection criteria — **95** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Susan Neely — 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 (L19).
BUDGET	Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

95 organizations qualified on sector, size, and geography → **95** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,687	\$17,670	\$31,571	\$55,203	\$114,598	\$1,354,045
---------	----------	----------	----------	-----------	--------------------



● 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 DC 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
Asset Holdings Inc	GA	\$0	Ceo/director	\$471,348	\$540,076	2024
Provident Group Girard Properties Inc	LA	\$0	President	\$27,395	\$35,391	2023
Garden City Neighbors Inc	MT	\$0	Executive Di	\$3,614	\$4,439	2024
Westminster Foundation Iii Inc	FL	\$0	Ceo/presiden	\$44,437	\$47,571	2024
Douglas Gardens Holding Corp Inc	FL	\$0	President	\$14,478	\$15,499	2024
George T Douris Housing Development	NY	\$0	Executive Director	\$24,759	\$25,495	2024
Fhcsd Housing Inc	CA	\$0	President, Ceo	\$60,907	\$61,704	2023
The Peak Inc	CO	\$0	Board Chair	\$15,697	\$17,152	2024
High Plains Housing Resources Inc	KS	\$0	Executive Director	\$48,469	\$59,671	2024
Cpnj-laurel Inc	NJ	\$0	President - Ceo	\$19,321	\$19,658	2024
Chesapeake Bay Housing Inc	VA	\$0	Chairman	\$17,050	\$18,760	2024
Peace Center Properties	SC	\$0	Assistant Treasurer	\$29,949	\$35,605	2024
Esperanza Rhf Housing	CA	\$0	President/ceo	\$76,739	\$75,512	2024
Nsi - Lincoln County	MO	\$0	Ceo	\$5,743	\$6,932	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Win Housing Development Fund Company	NY	\$0	President & Ceo	\$8,404	\$8,654	2024
Perth Amboy Housing Inc	NJ	\$0	Executive Director	\$256,277	\$260,748	2024
Hrca Brookline Housing 108 Centre Street Inc	MA	\$0	President And Ceo (Thru 7/2023, Returned 5/2024 To Current)	\$84,903	\$86,943	2024
431 Herkimer Street Hdfc Inc	NY	\$0	Ceo	\$41,741	\$42,982	2024
1559 Boone Avenue Housing Development	NY	\$0	Ceo	\$41,741	\$42,982	2024
Judson Terrace Homes Inc	CA	\$0	Chief Executive Officer	\$40,383	\$39,737	2024
Menorah Plaza Housing Corporation	MN	\$0	Ceo	\$22,194	\$24,991	2024
Episcopal Home At West Columbia	SC	\$0	Ceo	\$116,170	\$138,108	2024
House New York Inc	NY	\$0	President And Ceo	\$31,675	\$32,617	2024
Plymouth Place Holdings Inc	IL	\$0	Chief Executive Officer	\$31,372	\$35,147	2024
Heartland Housing Inc	IL	\$0	President/ceo (Part Year)	\$64,935	\$72,748	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DC 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 DC 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	95 organizations. Compensation range \$2,607–\$577,538; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$11,235 and assets \$1,643,713. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Susan Neely, reported title " <i>PRESIDENT & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	89 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Susan Neely) 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 95 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$1,354,045 is reasonable (approximately the 100th 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.