

Support Services For The Developmentally Disabled

Executive Director / CEO

EIN 910749296
 WA · NTEE L200
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Sandra Bayer, Executive Director / CEO** (\$46,000) against **every comparable organization** that fit the selection criteria — **302** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

Benchmarked executive: Sandra Bayer — reported title “TREASURER/EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

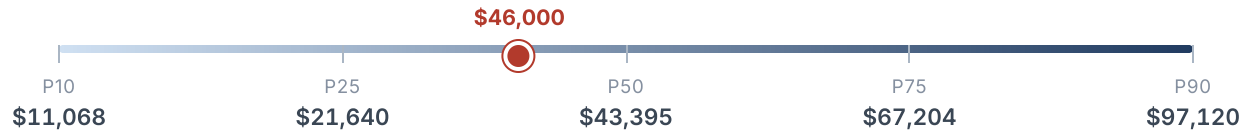
SECTOR	Organizations sharing the subject's NTEE classification (L200).
BUDGET	Total revenue between \$246,564 and \$552,009 — 0.67x to 1.50x the subject's \$368,006 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

302 organizations qualified on sector, size, and geography → **302** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,068 10TH	\$21,640 25TH	\$43,395 MEDIAN	\$67,204 75TH	\$97,120 90TH	\$46,000 THIS ORG · 52ND
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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 WA 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
Community Housing Expansion Of Austin	TX	\$367,669	President	\$343	\$394	2023
Rockport Affordable Housing Inc	MA	\$367,491	Executive Director	\$17,037	\$17,100	2024
Asheville-buncombe Community Land Trust	NC	\$365,352	Executive Director	\$95,116	\$109,773	2024
United Church Residences Of South Horn Lake	OH	\$365,136	Treasurer	\$34,230	\$41,690	2023
Cortland Housing Assistance Council	NY	\$371,424	Executive Dir.	\$51,796	\$52,277	2024
Ws Housing Development Fund Co Inc	NY	\$371,966	Board Member/president & Treasurer	\$25,080	\$25,313	2024
228 East 46th Street Housing Development	NY	\$363,165	Ceo	\$59,698	\$60,253	2024
United Church Residences Of Rome Georgia Inc	OH	\$362,856	Treasurer	\$50,772	\$60,064	2024
Caring Plus Home Services Inc	FL	\$373,773	Director	\$101,000	\$105,977	2024
Lutheran Social Services Of Central Ohio	OH	\$361,947	President & Ceo	\$9,088	\$11,068	2023
Riverview St Mary's Inc	CO	\$374,803	Director	\$34,463	\$38,000	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Incommon Housing Development Corporation	NE	\$375,408	Project Manager	\$98,214	\$117,987	2024
The Salvation Army Puyallup Residences Inc	CA	\$376,169	President	\$32,694	\$32,464	2023
Nairobi Housing Inc	CA	\$376,230	Evp/cfo	\$120,262	\$115,990	2024
Preble Co Habitat For Humanity Inc	OH	\$377,563	Executive Di	\$59,521	\$72,493	2023
Montello Welcome Home Again Inc	MA	\$377,754	President & Ceo	\$42,027	\$43,428	2023
West Central Greenleaf Estates	MO	\$357,435	Chief Executive Officer	\$24,797	\$28,579	2025
Restoration Community Development Corporation	CA	\$379,048	Executive Director	\$20,689	\$20,543	2023
Hcha Redevelopment Authority Inc	TX	\$356,807	Finance Director	\$32,371	\$36,168	2024
Independent Living Horizons Six Inc	GA	\$356,696	President/ceo	\$21,151	\$24,456	2023
United Church Residences Of Immokalee	OH	\$379,617	Treasurer	\$50,772	\$60,064	2024
North Grand Neighborhood Services	MO	\$379,717	Director	\$34,700	\$39,993	2025
East Lake Housing Corporation	GA	\$379,803	Treasurer	\$28,903	\$33,419	2023
Inclusive Communities Project	TX	\$380,137	Executive Dir.	\$153,282	\$171,260	2024
Quadraplex Housing Inc	MA	\$380,340	Chief Executive Officer	\$39,656	\$39,803	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	302 organizations. Compensation range \$170–\$390,705; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$368,006); for reference, expenses \$360,597 and assets \$265,886.
ROLE MATCH	Sandra Bayer, reported title " <i>TREASURER/EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	180 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	52 nd
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	13 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 (Sandra Bayer) 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 302 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,000 is reasonable (approximately the 52nd 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.