

# San Diego Kind Corporation

Executive Director / CEO

EIN 952822318

CA · NTEE L210

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mavourneen O'connor, Executive Director / CEO** (\$296,364) against **every comparable organization** that fit the selection criteria — **182** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Mavourneen O'connor — reported title "EMPLOYEE", 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 (L210).

**BUDGET** Total revenue between \$81,163 and \$181,708 — 0.67x to 1.50x the subject's \$121,139 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

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

→ **182** within the band from the benchmarked peer set.

## Distribution of comparable compensation



<b>\$10,997</b>	<b>\$16,455</b>	<b>\$33,803</b>	<b>\$64,669</b>	<b>\$77,780</b>	<b>\$296,364</b>
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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="#">Sheltering Arms Housing Corporation</a>	MO	\$121,159	Co-ceo	\$50,151	<b>\$61,514</b>	2024
<a href="#">Abcap Housing Vi Inc</a>	OH	\$121,179	Executive Director	\$41,692	<b>\$51,139</b>	2024
<a href="#">Spruce Place Inc</a>	OR	\$120,445	Executive Di	\$21,046	<b>\$22,051</b>	2025
<a href="#">Hbhci Hud 1 Inc</a>	FL	\$120,352	Vice President	\$68,495	<b>\$72,596</b>	2025
<a href="#">Ocl Properties X Inc</a>	NY	\$120,273	Chief Financial Officer	\$73,290	<b>\$76,696</b>	2024
<a href="#">Cypress Homes Hdgc</a>	NY	\$120,019	Ceo	\$25,826	<b>\$27,026</b>	2024
<a href="#">Simadon Corporation</a>	IN	\$122,703	President & Ceo	\$52,409	<b>\$64,005</b>	2024
<a href="#">Independent Living Services Of</a>	AR	\$119,423	Executive Director	\$11,276	<b>\$14,678</b>	2024
<a href="#">Tushim Manor Inc</a>	PA	\$123,247	Ceo	\$18,725	<b>\$22,264</b>	2023
<a href="#">Bay Cove Woodward Park Residence Inc</a>	MA	\$123,528	President/ceo	\$14,439	<b>\$15,469</b>	2023
<a href="#">Five Star Development Corporation</a>	AL	\$118,715	President/ceo	\$53,238	<b>\$64,890</b>	2025
<a href="#">Duqc Housing Li Nfp Inc</a>	OH	\$123,573	Treasurer	\$50,772	<b>\$62,276</b>	2024
<a href="#">Independent Living Horizons Eleven Inc</a>	GA	\$123,631	President/ceo	\$21,151	<b>\$25,357</b>	2023
<a href="#">Florentz Estates Inc</a>	AR	\$124,259	Executive Director	\$11,276	<b>\$14,678</b>	2024
<a href="#">Spindletop Housing Corporation</a>	TX	\$124,305	Director	\$46,492	<b>\$53,858</b>	2024
<a href="#">Pine Street Inn Housing Li Inc</a>	MA	\$117,877	Director	\$31,580	<b>\$32,864</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cardinal's Peak Inc</a>	OH	\$117,591	President	\$9,146	<b>\$11,218</b>	2024
<a href="#">Urban League Of Rochester Economic</a>	NY	\$117,495	President/ceo	\$36,309	<b>\$37,996</b>	2024
<a href="#">Thomaston Meadows Inc</a>	OH	\$117,348	President	\$87,539	<b>\$107,374</b>	2024
<a href="#">Little Rock Supportive Housing Inc</a>	MN	\$117,216	President/tr	\$68,006	<b>\$75,814</b>	2025
<a href="#">Mary Lee Charles Place</a>	TX	\$125,316	President/e.d.	\$276	<b>\$329</b>	2023
<a href="#">Boulevard Apartments Inc</a>	CA	\$125,392	President	\$10,121	<b>\$10,420</b>	2023
<a href="#">Rose-arc Housing Inc</a>	RI	\$116,367	Chief Executive Officer	\$223,152	<b>\$241,413</b>	2025
<a href="#">Solon Community Housing Corporation</a>	IA	\$126,087	Manager	\$8,135	<b>\$10,620</b>	2023
<a href="#">Bridge Point Senior Village Inc</a>	OH	\$114,933	Executive Director	\$6,211	<b>\$7,843</b>	2023

**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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 182 organizations. Compensation range \$320–\$338,076; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$121,139); for reference, expenses \$682,230 and assets \$1,049,011. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Mavourneen O'connor, reported title "EMPLOYEE", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

**RELATED-ORG PAY** 163 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 4 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	99 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	100 <sup>th</sup>
All sources (D + E + F), adjusted	58 <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 (Mavourneen O'connor) 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 182 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$296,364 is reasonable (approximately the 99<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.