

# 2134 Coyle Housing Development Fund

Executive Director / CEO

EIN 994765185

NY · NTEE P85

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Richard Nightingale, Executive Director / CEO** (\$53,979) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Richard Nightingale — 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 (P85).
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 (P), nationwide + budget 0.67–1.5x revenue.

**70** organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,048	\$18,293	\$34,063	\$50,656	\$72,486	\$53,979
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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 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
<a href="#">Anchor Therapy Clinic</a>	CA	\$0	Ceo	\$100,000	<b>\$95,560</b>	2024
<a href="#">Sunrise Community Of Maryland Inc</a>	FL	\$0	President	\$29,126	<b>\$30,280</b>	2024
<a href="#">Abh New Jersey Inc</a>	PA	\$0	President	\$8,990	<b>\$9,921</b>	2024
<a href="#">Veterans Partnering With Communities Inc</a>	CA	\$0	President & Ceo	\$4,800	<b>\$4,587</b>	2024
<a href="#">Abh California Inc</a>	PA	\$0	President	\$21,428	<b>\$23,648</b>	2024
<a href="#">Helpers Of Holland Home</a>	MI	\$0	Chief Strategy Officer	\$31,282	<b>\$35,732</b>	2024
<a href="#">Senior Services Support Corp</a>	NC	\$0	President An	\$36,301	<b>\$41,509</b>	2024
<a href="#">Abh Pennsylvania Adult Services Inc</a>	PA	\$0	President	\$21,815	<b>\$24,075</b>	2024
<a href="#">Organization Of Hispanics Lati</a>	MD	\$0	Fernandez	\$70,291	<b>\$72,724</b>	2024
<a href="#">Wee Care Daycare Ministries Inc</a>	IN	\$0	President	\$45,880	<b>\$53,543</b>	2024
<a href="#">Center For Transforming Lives Real</a>	TX	\$0	Ceo	\$25,402	<b>\$28,120</b>	2024
<a href="#">Kindness Coupons</a>	CA	\$0	Ceo	\$54,900	<b>\$51,110</b>	2025
<a href="#">Seagull Industries For The Disabled Inc</a>	FL	\$0	Former Ceo	\$9,345	<b>\$9,715</b>	2024
<a href="#">Congregational Homes Inc</a>	PA	\$0	Executive Director	\$18,250	<b>\$20,141</b>	2024
<a href="#">Childrens Garden Early Learning Center Inc</a>	CO	\$0	Executive Director (Outgoing)	\$15,947	<b>\$16,922</b>	2024
<a href="#">Boys Town California Inc</a>	NE	\$0	Director Of Budget - Treasurer	\$35,110	<b>\$41,790</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Natural Goodness Foundation Inc</a>	UT	\$0	Treasurer	\$400	<b>\$453</b>	2024
<a href="#">The Delaware Public Policy Institute</a>	DE	\$0	Secretary	\$4,850	<b>\$5,255</b>	2024
<a href="#">Goodex Services Inc</a>	CA	\$0	Ceo	\$20,683	<b>\$19,765</b>	2024
<a href="#">Arcadia Community Services</a>	HI	\$0	President & Ceo	\$35,893	<b>\$35,562</b>	2024
<a href="#">Ego Ideal Inc</a>	GA	\$0	Chief Executive Officer	\$43,656	<b>\$48,577</b>	2024
<a href="#">108 St Edwards Housing Development Fund</a>	NY	\$0	Director/chair	\$53,979	<b>\$53,979</b>	2024
<a href="#">Joli Commercial Partners Inc</a>	CO	\$0	Secretary	\$52,937	<b>\$56,174</b>	2024
<a href="#">Aids For Women Adolescents And Children International Organization Inc</a>	MD	\$0	Ceo	\$40	<b>\$40</b>	2025
<a href="#">Peer Vision For Mental Health</a>	ND	\$0	Executive Director	\$52,042	<b>\$61,574</b>	2025

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

## ● Sample, role match & sensitivity

**PEER COUNT** 70 organizations. Compensation range \$40–\$1,591,810; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$0); for reference, expenses \$0 and assets \$124,607,192.

**ROLE MATCH** Richard Nightingale, reported title "*DIRECTOR*", 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** 53 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	80 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	81 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	77 <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 (Richard Nightingale) 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 70 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,979 is reasonable (approximately the 80<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.