

Pigeon Creek I Inc

Executive Director / CEO

EIN 200839019

OH · NTEE L22

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Janet Wagner, Executive Director / CEO** (\$9,146) against **every comparable organization** that fit the selection criteria — **119** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Janet Wagner — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$115,600 and \$258,807 — 0.67x to 1.50x the subject's \$172,538 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

119 organizations qualified on sector, size, and geography → **119** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,723	\$15,589	\$30,373	\$55,658	\$74,258	\$9,146
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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 OH 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
Tonopah Lamb Senior Housing Inc	MN	\$172,831	President/tr	\$68,006	\$61,809	2025
Friends Apartment Homes Inc	IN	\$174,718	Manager	\$9,885	\$9,842	2024
La Casa Village li Inc	WI	\$175,199	Board Member	\$21,467	\$21,167	2024
Spring Valley Manor Inc	AZ	\$169,124	Coo & Vice President	\$13,954	\$13,044	2023
Shoals Senior Housing Inc	IN	\$168,267	Secretary	\$11,050	\$11,002	2024
Senior Residence At Kapolei 2 Inc	HI	\$168,208	Executive Director/assista	\$12,712	\$10,746	2024
Morse Elderly Housing Corporation	FL	\$177,756	Vice Preside	\$75,384	\$65,139	2025
Maine Adult Education Association	ME	\$179,147	Executive Director	\$44,659	\$41,133	2025
North East Manor Inc	PA	\$179,147	Ceo	\$18,725	\$17,630	2024
Coulee Homes Ltd	WI	\$179,604	President/ceo	\$138,859	\$140,965	2023
Henry County Housing Development Group Inc	IL	\$164,664	President	\$21,232	\$19,708	2024
Unity Court Apartments Inc	WV	\$180,733	President	\$53,483	\$54,674	2024
Roslindale Senior Housing Corporation	MA	\$180,909	President	\$28,210	\$23,934	2024
Northern Valley Home	ND	\$181,247	President	\$600	\$622	2024
Asi - Bozeman Inc	MN	\$163,239	President/tr	\$68,006	\$61,809	2025
Methodist Village Inc	AR	\$182,403	Ceo	\$14,434	\$14,924	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Topeka Supportive Housing Inc	MN	\$162,367	President/tr	\$68,006	\$61,809	2025
Converse-kokomo Oic Housing Servicesinc	CA	\$184,108	President/ceo	\$68,128	\$55,543	2024
Hillsboro Supportive Housing Inc	OR	\$160,162	Finance Dir.	\$13,072	\$11,461	2024
Golden Rule Community Development Corp	CA	\$159,853	President	\$10,000	\$8,153	2024
Wyoming Dementia Care	WY	\$185,772	Executive Dir.	\$114,017	\$115,273	2024
Affordable Caring Housing Inc	TX	\$186,001	Chief Program Administrator	\$57,360	\$55,773	2023
Lindley Homes	CA	\$158,812	Executive Director	\$26,967	\$22,635	2023
Community Housing li Inc	OR	\$186,689	President & Ceo	\$45,693	\$40,063	2024
Asi Dakota County Inc	MN	\$188,708	President/tr	\$68,006	\$61,809	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 119 organizations. Compensation range \$269–\$452,261; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$172,538); for reference, expenses \$261,814 and assets \$1,351,497. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Janet Wagner, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	101 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	14 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	56 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 (Janet Wagner) 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 119 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,146 is reasonable (approximately the 14th 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.