

Umphress Terrace

Executive Director / CEO

EIN 204572509

TX · NTEE L22

FY ending 2024-03-31

June 13, 2026

This analysis benchmarks the total compensation of **Russel Crews, Executive Director / CEO** (\$35,219) against **every comparable organization** that fit the selection criteria — **305** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

Benchmarked executive: Russel Crews — 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 (L22).
BUDGET	Total revenue between \$326,578 and \$731,145 — 0.67x to 1.50x the subject's \$487,430 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

305 organizations qualified on sector, size, and geography → **305** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,494	\$23,128	\$41,448	\$64,536	\$79,698	\$35,219
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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 TX 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
Rivertown Neighborhood Senior Non Profit Housing	MI	\$486,770	Administrator	\$80,197	\$82,751	2024
Philanthropia Foundation	WA	\$488,104	Executive Dir.	\$64,001	\$58,974	2023
Casa Montego li Inc	CA	\$486,644	Ceo	\$32,916	\$28,414	2024
Marshside Village Inc	CO	\$486,117	Vice President	\$35,660	\$34,183	2024
Mcdonald Presbyterian Senior Housing In	PA	\$488,770	Director And President	\$37,604	\$37,488	2024
Rph-east Inc	NY	\$490,556	Financial Officer (Through 4/24)	\$487	\$440	2024
Carty Heights	MN	\$491,083	President/ceo	\$23,414	\$23,128	2024
Regency Retirement Residence Of Laramie	WY	\$483,770	Director	\$58,792	\$61,314	2025
Ucc Xv Inc	OH	\$491,715	Treasurer	\$50,772	\$53,759	2024
Ehdoc Shaker Blvd Inc	FL	\$492,039	Vice Preside	\$75,384	\$70,795	2024
William Enston Home Co Park Smith	SC	\$492,435	Secretary/treasurer	\$2,400	\$2,503	2024
Asi Coronado Inc	MN	\$492,718	President/tr	\$68,006	\$65,445	2025
Estellas Home Care Inc	TN	\$492,807	Executive Director	\$18,000	\$18,915	2024
Caap Housing Inc	IN	\$480,130	Officer	\$146,486	\$154,430	2024
Alverno Apartments Inc	PA	\$495,053	Director	\$34,650	\$34,543	2024
Senior Affordable Housing Corp No 1	CA	\$479,251	Chief Executive Officer	\$40,383	\$34,860	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rodeo Senior Apartments Inc	CA	\$495,798	President	\$24,202	\$20,892	2024
Adam & Bruce Housing Corporation	CA	\$479,014	President/ceo	\$76,739	\$64,536	2025
Beth Sholom Assisted Living Inc	VA	\$497,026	President & Ceo	\$16,710	\$16,606	2023
Odessa Methodist Housing Inc	CA	\$497,273	President/ceo	\$76,739	\$66,244	2024
Sandstone Housing Corporation	NY	\$477,374	Executive Director	\$69,056	\$60,773	2025
Echo Park Senior Citizen Housing	CA	\$497,700	President	\$7,252	\$6,260	2024
Rocklin Voa Elderly Housing Inc	VA	\$498,173	President	\$183,373	\$172,437	2025
Sacramento Elderly Housing	IL	\$498,471	President	\$60,457	\$59,418	2024
Bonham Rhf Housing Inc	CA	\$498,485	President/ceo	\$76,739	\$64,536	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 305 organizations. Compensation range \$308–\$425,433; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$487,430); for reference, expenses \$600,046 and assets \$2,902,527.

ROLE MATCH	Russel Crews, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	239 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	43 rd
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	81 st

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 (Russel Crews) 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 13, 2026, comparing compensation against 305 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,219 is reasonable (approximately the 43rd 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 13, 2026.