

Jfm No 2 Corp

Executive Director / CEO

EIN 208204522

ME · NTEE L21

FY ending 2025-03-31

June 10, 2026

This analysis benchmarks the total compensation of **Todd Goodwin, Executive Director / CEO** (\$14,253) against **every comparable organization** that fit the selection criteria — **196** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$86,961 and \$194,691 — 0.67x to 1.50x the subject's \$129,794 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

196 organizations qualified on sector, size, and geography → **196** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,864	\$17,924	\$34,963	\$57,800	\$68,706	\$14,253
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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 ME 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
Ken-crest Housing De 2003 Inc	PA	\$130,673	Ceo	\$29,531	\$30,188	2024
Counterpoint Commons	WA	\$128,874	President/ceo, Compass Health	\$29,848	\$27,394	2024
The Laceleaf Corporation	OR	\$128,180	Executive Di	\$21,046	\$19,518	2025
Washington County Community Housing	VT	\$128,070	President	\$48,204	\$51,205	2023
Afiya Apartments Inc	OR	\$131,609	President	\$15,031	\$14,731	2023
Lss Housing Jamestown Inc	ND	\$127,700	Ceo	\$40,723	\$44,630	2025
Shore Courts Inc	RI	\$132,342	President	\$52,490	\$53,118	2023
St Stephen's Retirement Center Inc	CA	\$132,414	President	\$8,700	\$7,701	2024
Taylor Family Housing Inc	CA	\$132,784	Ceo	\$20,348	\$18,543	2023
Solon Community Housing Corporation	IA	\$126,087	Manager	\$8,135	\$9,401	2023
Ocl Properties Xiv Inc	NY	\$133,621	Chief Financial Officer	\$73,290	\$67,888	2024
Parc Housing Ii Inc	FL	\$133,993	President & Ceo	\$12,085	\$11,638	2024
Mobile Supported Living Inc	AL	\$134,085	President/ceo	\$53,238	\$57,438	2025
Boulevard Apartments Inc	CA	\$125,392	President	\$10,121	\$9,224	2023
Mary Lee Charles Place	TX	\$125,316	President/e.d.	\$276	\$292	2023
King Hill Apartments Inc	MO	\$134,475	Chief Executive Officer	\$12,500	\$13,572	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ljr Corporation	RI	\$134,715	President	\$52,490	\$53,118	2023
Asi Alexandria Inc	MN	\$135,107	President/tr	\$68,006	\$67,108	2025
Spindletop Housing Corporation	TX	\$124,305	Director	\$46,492	\$47,673	2024
Florentz Estates Inc	AR	\$124,259	Executive Director	\$11,276	\$12,992	2024
Asi Bledsoe Inc	MN	\$135,503	President/tr	\$68,006	\$67,108	2025
Independent Living Horizons Eleven Inc	GA	\$123,631	President/ceo	\$21,151	\$22,444	2023
Hempfield Apartments Inc	PA	\$135,971	Ceo	\$18,725	\$19,141	2024
Duqc Housing Li Nfp Inc	OH	\$123,573	Treasurer	\$50,772	\$55,124	2024
Bay Cove Woodward Park Residence Inc	MA	\$123,528	President/ceo	\$14,439	\$13,694	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME cost of living and 2025 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 ME 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	196 organizations. Compensation range \$283–\$299,251; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$129,794); for reference, expenses \$173,380 and assets \$1,186,220.
ROLE MATCH	Todd Goodwin, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	174 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	20 th
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	52 nd

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 (Todd Goodwin) 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 10, 2026, comparing compensation against 196 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,253 is reasonable (approximately the 20th 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 10, 2026.