

Idaho Friends Retirement Homes Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Cheryl Rubens, Executive Director / CEO** (\$16,879) against **every comparable organization** that fit the selection criteria — **212** 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: Cheryl Rubens — reported title “SecretaryManager”, 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 (L21).
BUDGET	Total revenue between \$108,304 and \$242,472 — 0.67x to 1.50x the subject's \$161,648 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

212 organizations qualified on sector, size, and geography → **212** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,157	\$18,061	\$34,706	\$61,165	\$62,843	\$16,879
---------	----------	----------	----------	----------	-----------------



■ 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 ID 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
Maine Supportive Housing Inc	MN	\$161,506	President/tr	\$68,006	\$61,540	2025
Thomas Patrick Maroney Unity	WV	\$159,597	President	\$53,483	\$54,436	2024
Monroe-union County Community	NC	\$164,274	Executive Director	\$50,077	\$48,640	2024
Asi - Reno Inc	MN	\$164,666	President/tr	\$65,715	\$62,843	2023
Burbank Accessible Apt Corp	CA	\$158,575	Chief Executive Officer	\$61,000	\$50,978	2023
Lambs Residence Number Iii Inc	IL	\$158,147	President	\$6,481	\$6,166	2023
Diamond Sunrise 2 Corporation	CO	\$165,814	President	\$25,195	\$23,381	2023
Hbhci Hud 8 Inc	FL	\$157,036	Vice President	\$68,495	\$58,928	2025
Castle Shannon Presbyterian Senior	PA	\$156,704	Director And President	\$37,604	\$35,251	2024
Hempfield Apartments South Inc	PA	\$168,105	Ceo	\$18,725	\$17,553	2024
Aspen Drive Housing Inc	CA	\$168,531	Ceo	\$47,732	\$39,890	2023
Happiness House Apartments Housing	NY	\$154,586	President	\$39,934	\$33,922	2024
Mama Nyumba Ii	MO	\$168,716	President & Ceo	\$19,685	\$20,178	2023
Greenway Presbyterian	PA	\$168,868	Chief Executive Officer	\$292,739	\$274,424	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Apartments Inc						
Woodlands Supportive Housing Inc	MN	\$168,900	President/tr	\$65,715	\$61,040	2024
Share Xinc	NY	\$169,049	Executive Director	\$70,564	\$61,710	2023
Delta Partners Inc	MS	\$169,344	Executive Director	\$26,500	\$27,745	2024
Ridge Point Non-profit Housing	CA	\$153,915	Ceo/president	\$83,231	\$67,561	2024
Homes For Laurel li Inc	MD	\$169,735	Vice President & Director	\$27,109	\$23,825	2024
Exmore Supportive Housing Inc	MN	\$153,346	President/tr	\$65,715	\$61,040	2024
Magnolia Heights Housing Corporation	MO	\$169,981	President And Ceo, Freeman Health System/director	\$38,297	\$38,130	2024
Palacio Del Sol li Inc	TX	\$152,437	President Ceo	\$4,682	\$4,403	2024
Mhc Homes Inc	CT	\$152,353	President/ce	\$37,326	\$33,871	2023
Birmingham Green Adult Disability	VA	\$152,084	Ceo	\$22,608	\$21,126	2023
Canticle Place Inc	CO	\$152,051	President	\$12,045	\$10,857	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 **212** organizations. Compensation range \$260–\$274,424; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$161,648); for reference, expenses \$143,562 and assets \$302,449.
ROLE MATCH	Cheryl Rubens, reported title " <i>SecretaryManager</i> ", 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	186 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	20 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	3 rd

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 (Cheryl Rubens) 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 212 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,879 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 9, 2026.