

# Garden Terrace Commons Senior Housing

Executive Director / CEO

EIN 300003273  
 MN · NTEE L22  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Thomas Adams, Executive Director / CEO** (\$18,918) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 5<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Thomas Adams — reported title "EXECUTIVE VICE 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).

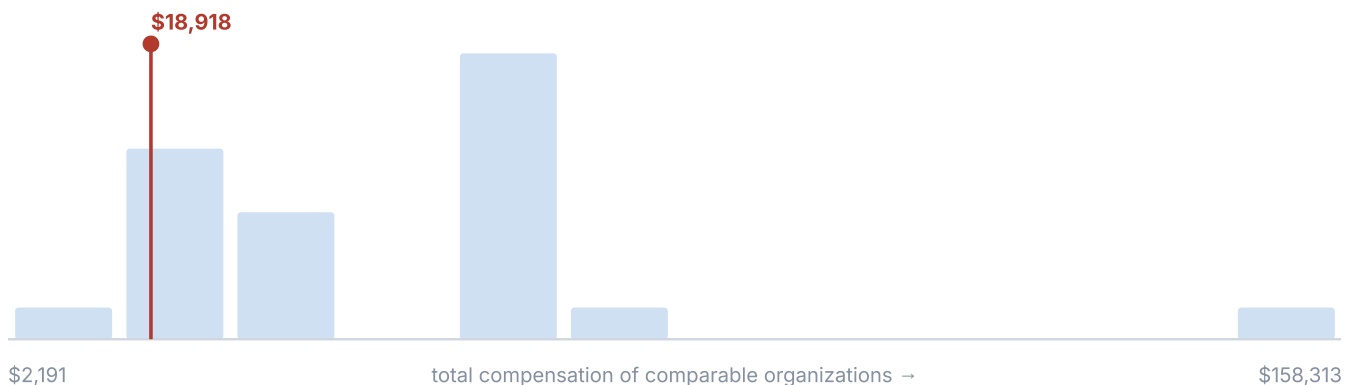
**BUDGET** Total revenue between \$171,168 and \$383,214 — 0.67x to 1.50x the subject's \$255,476 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L22) + MN + budget 0.67–1.5x revenue.

**22** organizations qualified on sector, size, and geography

→ **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|          |          |          |          |          |          |
|----------|----------|----------|----------|----------|----------|
| \$18,918 | \$23,389 | \$52,250 | \$64,352 | \$65,579 | \$18,918 |
|----------|----------|----------|----------|----------|----------|



## ■ 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 MN 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="#">Hudson Senior Housing Inc</a>          | MN    | \$256,839 | President/tr                       | \$68,006        | <b>\$64,352</b> | 2025 |
| <a href="#">Cheyenne Senior Housing Inc</a>        | MN    | \$250,150 | President/tr                       | \$68,006        | <b>\$64,352</b> | 2025 |
| <a href="#">Bozeman Senior Housing Inc</a>         | MN    | \$268,145 | President/tr                       | \$68,006        | <b>\$64,352</b> | 2025 |
| <a href="#">Catholic Eldercare At St Hedwig's</a>  | MN    | \$242,381 | President/ceo                      | \$33,545        | <b>\$32,583</b> | 2024 |
| <a href="#">Asi Freeport Senior Housing Inc</a>    | MN    | \$227,228 | President/tr                       | \$65,715        | <b>\$63,830</b> | 2024 |
| <a href="#">Ebenezer Lakes Senior Housing</a>      | MN    | \$225,186 | President                          | \$77,189        | <b>\$77,189</b> | 2023 |
| <a href="#">New Richmond Senior Housing Inc</a>    | MN    | \$286,056 | President & Ceo                    | \$41,871        | <b>\$40,670</b> | 2024 |
| <a href="#">River Town Heights Inc</a>             | MN    | \$224,666 | President And Ceo                  | \$41,871        | <b>\$40,670</b> | 2024 |
| <a href="#">Franklin Senior Housing</a>            | MN    | \$223,134 | Executive Vp Of Commonbond Housing | \$18,918        | <b>\$18,918</b> | 2023 |
| <a href="#">Independent Living Waipahu Inc</a>     | MN    | \$288,164 | President/tr                       | \$65,715        | <b>\$65,715</b> | 2023 |
| <a href="#">Clark County Supportive Housinginc</a> | MN    | \$221,935 | President/tr                       | \$68,006        | <b>\$64,352</b> | 2025 |
| <a href="#">Owatonna Senior Housing Inc</a>        | MN    | \$221,450 | President/tr                       | \$68,006        | <b>\$64,352</b> | 2025 |

| ORGANIZATION  | STATE | REVENUE   | MATCHED TITLE                    | COMP<br>(REPORTED) | COMP<br>(ADJUSTED) | FY   |
|---|-------|-----------|----------------------------------|--------------------|--------------------|------|
| <a href="#">Boulevard Gardens Senior Housing</a>    | MN    | \$291,169 | Eexecutive Vp Commonbond Housing | \$18,918           | <b>\$18,918</b>    | 2023 |
| <a href="#">Wellstone Commons Senior Housing</a>    | MN    | \$218,737 | Executive Vice President         | \$18,918           | <b>\$18,918</b>    | 2023 |
| <a href="#">Good Shepherd Senior Apartments</a>     | MN    | \$215,235 | Administrator                    | \$2,256            | <b>\$2,191</b>     | 2024 |
| <a href="#">Asi Dakota County Inc</a>               | MN    | \$188,708 | President/tr                     | \$68,006           | <b>\$64,352</b>    | 2025 |
| <a href="#">Community For Affordable Senior</a>     | MN    | \$335,417 | Evp Of Commonbond Housing        | \$18,918           | <b>\$18,918</b>    | 2023 |
| <a href="#">Tonopah Lamb Senior Housing Inc</a>     | MN    | \$172,831 | President/tr                     | \$68,006           | <b>\$64,352</b>    | 2025 |
| <a href="#">Rosewood Court Inc</a>                  | MN    | \$355,963 | Ceo Of Bhs                       | \$158,313          | <b>\$158,313</b>   | 2023 |
| <a href="#">Shepherd Oaks West Apartments Inc</a>   | MN    | \$361,165 | President/ceo/administrato       | \$26,425           | <b>\$25,667</b>    | 2024 |
| <a href="#">Centennial Square</a>                   | MN    | \$363,314 | Ceo                              | \$39,249           | <b>\$39,249</b>    | 2023 |
| <a href="#">Riverview Apartments Senior Housing</a> | MN    | \$365,928 | Executive Vp Of Commonbond       | \$23,297           | <b>\$22,629</b>    | 2024 |

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN cost of living and 2023 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 MN 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      | 22 organizations. Compensation range \$2,191–\$158,313; filing years 2023–2025.  |
| SIZE BASIS      | Matched on total revenue (\$255,476); for reference, expenses \$387,597 and assets \$1,925,752. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b> |
| ROLE MATCH      | Thomas Adams, reported title " <i>EXECUTIVE VICE PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.   |
| RELATED-ORG PAY | 22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.   |
| OUTLIERS        | 1 peer 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 | 5 <sup>th</sup>    |
| Total compensation (D + F), as reported (no adjustments)                                | 5 <sup>th</sup>    |
| Reportable pay only (column D), adjusted  | 0 <sup>th</sup>    |
| All sources (D + E + F), adjusted   | 14 <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 (Thomas Adams) 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 22 similarly situated organizations (Same NTEE sector (L22) + MN + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$18,918 is reasonable (approximately the 5<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.