

Sacramento Elderly Housing

Executive Director / CEO

EIN 364008356

IL · NTEE L22

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Hipolito Roldan, Executive Director / CEO** (\$60,457) against **every comparable organization** that fit the selection criteria — **301** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

Benchmarked executive: Hipolito Roldan — 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 \$333,975 and \$747,706 — 0.67x to 1.50x the subject's \$498,471 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

301 organizations qualified on sector, size, and geography → **301** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,910	\$23,470	\$39,831	\$65,665	\$80,021	\$60,457
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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 IL 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
Bonham Rhf Housing Inc	CA	\$498,485	President/ceo	\$76,739	\$65,665	2025
Rocklin Voa Elderly Housing Inc	VA	\$498,173	President	\$183,373	\$175,453	2025
Echo Park Senior Citizen Housing	CA	\$497,700	President	\$7,252	\$6,370	2024
Odessa Methodist Housing Inc	CA	\$497,273	President/ceo	\$76,739	\$67,402	2024
Beth Sholom Assisted Living Inc	VA	\$497,026	President & Ceo	\$16,710	\$16,896	2023
Presbyterian Village - Holly li	MI	\$501,052	Administrator	\$24,349	\$25,564	2024
Rodeo Senior Apartments Inc	CA	\$495,798	President	\$24,202	\$21,257	2024
Alverno Apartments Inc	PA	\$495,053	Director	\$34,650	\$35,148	2024
Mercy Senior Housing Oxnard	CO	\$503,442	President	\$22,009	\$21,466	2024
Estellas Home Care Inc	TN	\$492,807	Executive Director	\$18,000	\$19,245	2024
Asi Coronado Inc	MN	\$492,718	President/tr	\$68,006	\$66,590	2025
William Enston Home Co Park Smith	SC	\$492,435	Secretary/treasurer	\$2,400	\$2,547	2024
Ehdoc Shaker Blvd Inc	FL	\$492,039	Vice Preside	\$75,384	\$72,034	2024
Ucc Xv Inc	OH	\$491,715	Treasurer	\$50,772	\$54,699	2024
Lutheran Housing Corporation Of	CA	\$505,632	Cfo, Secretary	\$1,841	\$1,617	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Carty Heights	MN	\$491,083	President/ceo	\$23,414	\$23,533	2024
Rph-east Inc	NY	\$490,556	Financial Officer (Through 4/24)	\$487	\$448	2024
Sacred Heart Village Iii Inc	CO	\$507,497	Director	\$34,463	\$34,606	2023
Promise Cares	TN	\$508,076	Exec Director	\$100,000	\$110,077	2023
Mcdonald Presbyterian Senior Housing In	PA	\$488,770	Director And President	\$37,604	\$38,144	2024
Mercy Village Joplin Inc	CO	\$508,747	President	\$35,478	\$34,603	2024
Philanthropia Foundation	WA	\$488,104	Executive Dir.	\$64,001	\$60,006	2023
Booth Manor Inc	IN	\$508,992	President	\$9,613	\$10,312	2024
Umpress Terrace	TX	\$487,430	President/ceo	\$35,219	\$35,835	2024
Ncscusa Housing Development Corp	FL	\$510,114	Vice Preside	\$75,384	\$72,034	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 301 organizations. Compensation range \$313–\$432,874; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$498,471); for reference, expenses \$644,358 and assets \$2,532,158.

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

RELATED-ORG PAY 236 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 16 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	71 st
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	71 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 (Hipolito Roldan) 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 301 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,457 is reasonable (approximately the 71st 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.