

Colter Commons Inc

Executive Director / CEO

EIN 364662674

AZ · NTEE L22

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **John Thorhauer, Executive Director / CEO** (\$5,532) against **every comparable organization** that fit the selection criteria — **289** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: John Thorhauer — 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 (L22).

BUDGET Total revenue between \$269,648 and \$603,690 — 0.67x to 1.50x the subject's \$402,460 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

289 organizations qualified on sector, size, and geography → **289** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,304

\$23,454

\$41,957

\$64,690

\$84,603

\$5,532



■ 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 AZ 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
Pyareo Home Inc	NH	\$402,350	Administrator	\$48,734	\$46,790	2024
Malone Community Center Housing Corp	CA	\$398,589	President/ceo	\$76,739	\$67,126	2025
Vph Adult Retirement Center	CA	\$406,731	President/ceo	\$68,128	\$61,170	2024
Avondale Senior Village	CO	\$398,003	Vice President	\$35,660	\$35,554	2024
Pembroke Housing For The Elderly Inc	NH	\$407,253	President	\$26,268	\$25,965	2023
Shepherd Oak Apartments Inc	MN	\$396,732	President/ceo/administrator	\$26,425	\$27,150	2024
Centro Geriatrico La Milagrosa	PR	\$396,027	Administrator	\$19,814	\$19,814	2024
Brocton Housing Development Fund	NY	\$408,983	Board Member/president	\$7,518	\$7,064	2024
Luther Village li Of Dover Inc	DE	\$395,855	Executive Director	\$5,511	\$5,466	2025
Schoolyard Square	PA	\$410,494	President/ceo	\$13,200	\$14,092	2023
Charlotte Rhf Housing Inc	CA	\$393,964	President/ceo	\$68,128	\$61,170	2024
Village To Village Network Inc	MO	\$411,310	Executive Director	\$75,250	\$85,322	2023
Hogar De Envejecientes Ciriaco Sancha	PR	\$411,615	Secretary	\$3,850	\$3,850	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Highland Lutheran Senior Housing Inc	CA	\$392,380	Manager	\$48,500	\$43,547	2024
Wyandot Senior Village Inc	OH	\$392,078	Manager	\$33,250	\$37,700	2023
Protection Of Mother Of God	CA	\$391,166	Pres And Admin	\$47,409	\$42,567	2024
Jacksonville Gardens Inc	FL	\$390,748	Vice Preside	\$72,591	\$70,908	2024
Brethren Services li Inc	PA	\$390,182	President/ceo	\$28,103	\$29,141	2024
Ridgeview Village Inc	KS	\$389,999	President	\$49,813	\$55,957	2024
Opportunity Neighborhood	MN	\$415,039	Executive Director	\$74,223	\$76,260	2024
Pvm Kalamazoo Senior Non Profit Housing Corp	MI	\$389,553	Administrator	\$61,407	\$65,905	2024
Pueblo Senior Housing Inc	AZ	\$416,379	Chairman	\$32,113	\$32,113	2024
Life Plan Humboldt	CA	\$388,432	Board Member	\$28,000	\$25,140	2024
Mason City Rhf Housing Inc	CA	\$387,942	President/ceo	\$68,128	\$61,170	2024
Assisi Homes Of Neenah Inc	CO	\$417,981	President	\$12,045	\$12,009	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	289 organizations. Compensation range \$458–\$384,784; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$402,460); for reference, expenses \$549,000 and assets \$3,901,938.
ROLE MATCH	John Thorhauer, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	229 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	60 th

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 (John Thorhauer) 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 289 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,532 is reasonable (approximately the 3rd 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.