

# Valor Apartment Associates

Executive Director / CEO

EIN 454624834

WA · NTEE P73

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katrina Egner, Executive Director / CEO** (\$24,457) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51<sup>st</sup>** percentile of comparable organizations

within the typical range

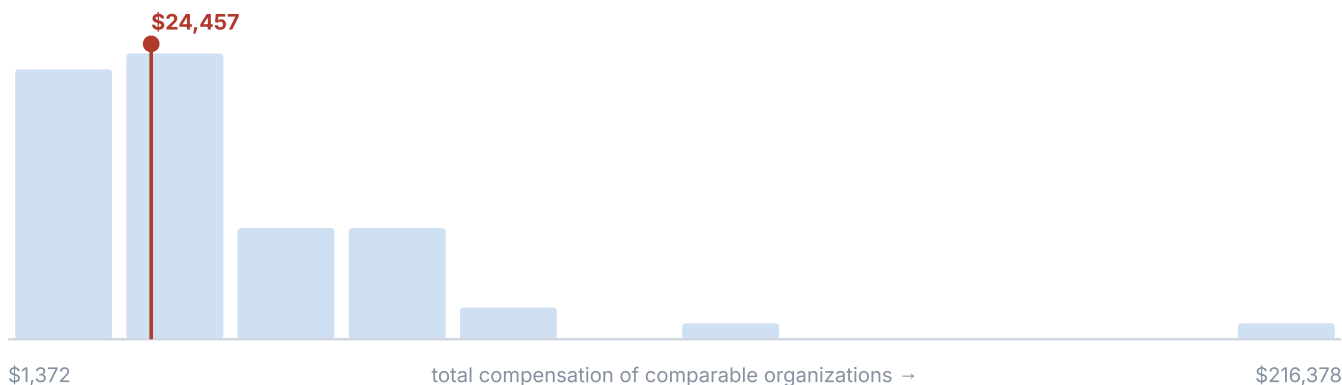
**Benchmarked executive:** Katrina Egner — reported title “PRESIDENT AND CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P73).
BUDGET	Total revenue between \$135,109 and \$302,484 — 0.67x to 1.50x the subject's \$201,656 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

**53** organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,419	\$14,183	\$24,222	\$48,676	\$69,968	<b>\$24,457</b>
---------	----------	----------	----------	----------	-----------------



## ● 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 WA 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="#">Ruths Way Inc</a>	PA	\$201,399	Executive Director	\$50,719	<b>\$54,873</b>	2024
<a href="#">Mill River Community Housing Corporation</a>	RI	\$201,240	President	\$52,490	<b>\$56,217</b>	2023
<a href="#">Kings Ranch Of Jonesboro Inc</a>	AR	\$200,699	Vice-president	\$1,125	<b>\$1,372</b>	2024
<a href="#">Mental Health Programs Inc Ix</a>	MA	\$199,525	President	\$12,032	<b>\$11,428</b>	2025
<a href="#">Boys And Girls Home Of Nebraska Inc</a>	IA	\$198,253	President/ceo	\$7,742	<b>\$9,197</b>	2024
<a href="#">Digs Inc</a>	GA	\$196,504	Executive Director	\$3,000	<b>\$3,369</b>	2023
<a href="#">Forest Acres Inc</a>	IA	\$211,203	Top Management Official	\$19,545	<b>\$23,903</b>	2023
<a href="#">United Church Home Society Inc</a>	NY	\$211,411	Executive Director	\$89,466	<b>\$87,707</b>	2024
<a href="#">Amoskeag Residences Inc</a>	NH	\$211,636	Board Member/ceo	\$24,023	<b>\$24,065</b>	2024
<a href="#">North Willows Inc</a>	MS	\$212,441	Secretary/exec Director	\$19,696	<b>\$23,799</b>	2024
<a href="#">Rise Corp</a>	OK	\$189,784	Executive Di	\$53,125	<b>\$65,338</b>	2023
<a href="#">Attention Home Inc</a>	FL	\$215,483	President	\$75,000	<b>\$76,438</b>	2024
<a href="#">Life Concepts Group Home Ii Inc</a>	FL	\$215,823	Chief Executive Officer	\$24,427	<b>\$25,631</b>	2023
<a href="#">Sioux Residential Services Inc</a>	SD	\$217,138	Lifescape Ceo	\$41,730	<b>\$48,676</b>	2025
<a href="#">Kennedy Institute Housing Corporation</a>	DC	\$185,873	President And Ceo	\$14,495	<b>\$13,799</b>	2024
<a href="#">Confac Group Homes Inc</a>	NY	\$183,704	President & Coo	\$23,348	<b>\$23,565</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fayette Hills Unity Inc</a>	WV	\$222,161	President	\$53,483	<b>\$62,825</b>	2024
<a href="#">Renewed Treasures Ministries</a>	MO	\$224,288	President	\$24,000	<b>\$27,577</b>	2024
<a href="#">Fairhaven Ministry Of Faith Hope &amp; Love</a>	LA	\$224,626	Director	\$19,800	<b>\$23,653</b>	2024
<a href="#">United Cerebral Palsy Group Homes Inc</a>	FL	\$228,719	President & Ceo	\$30,973	<b>\$31,566</b>	2024
<a href="#">Family Guidance Center Transitional Housing Corporation</a>	MO	\$174,338	Co-ceo	\$50,151	<b>\$57,627</b>	2024
<a href="#">Ashland County Residential Services</a>	OH	\$229,128	Operations M	\$7,589	<b>\$8,978</b>	2023
<a href="#">Agape Home Inc</a>	FL	\$173,631	Director/tre	\$26,400	<b>\$26,907</b>	2024
<a href="#">Hope Restored Human Services Inc</a>	MA	\$171,160	President	\$13,000	<b>\$12,347</b>	2025
<a href="#">North Square Gateway Terrace Inc</a>	CT	\$236,137	President	\$13,943	<b>\$14,183</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 53 organizations. Compensation range \$1,372–\$216,378; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$201,656); for reference, expenses \$316,809 and assets \$4,707,270. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Katrina Egner, reported title " <i>PRESIDENT AND CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	51 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	55 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	83 <sup>rd</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 (Katrina Egner) 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 53 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,457 is reasonable (approximately the 51<sup>st</sup> 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.