

# Luther Village Iii Of Dover Inc

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Kimberly Mendoza, Executive Director / CEO** (\$5,345) against **every comparable organization** that fit the selection criteria — **229** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Kimberly Mendoza — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (L21).

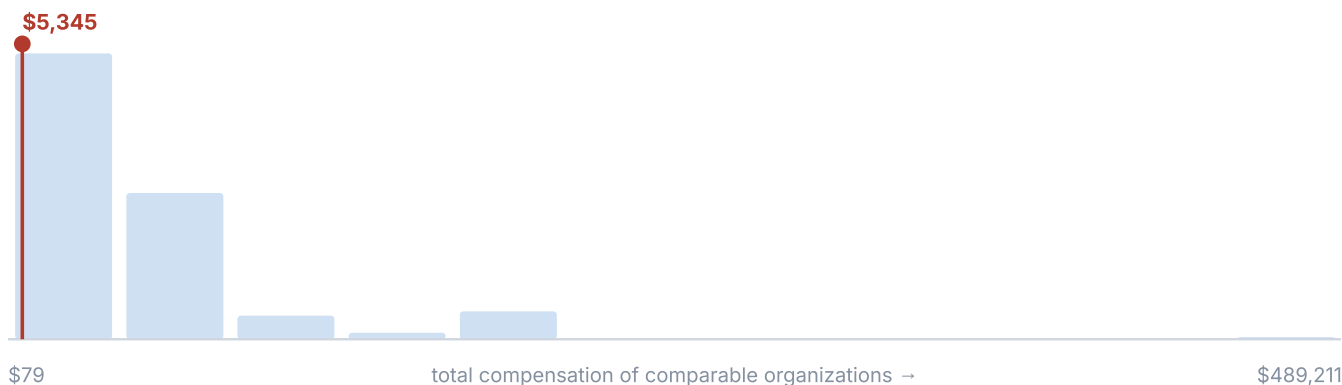
**BUDGET** Total revenue between \$334,208 and \$748,227 — 0.67x to 1.50x the subject's \$498,818 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

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

→ **229** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,156

\$21,553

\$37,886

\$58,142

\$90,725

\$5,345



## ● 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 DE 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="#">Snhs Elderly Housing Iv Inc</a>	NH	\$500,310	Treasurer	\$53,564	<b>\$49,210</b>	2025
<a href="#">United Church Residences Of West Jackson</a>	OH	\$501,185	Treasurer	\$34,230	<b>\$38,120</b>	2023
<a href="#">Sayre Christian Village Apts Ii Inc</a>	KY	\$495,528	Non-voting Board Member	\$6,346	<b>\$6,963</b>	2024
<a href="#">Wayne Densch Center Inc</a>	FL	\$494,994	Former Executive Director	\$81,522	<b>\$80,524</b>	2023
<a href="#">Continental Gardens Housing Corporation</a>	MT	\$493,615	Executive Director	\$19,661	<b>\$21,645</b>	2024
<a href="#">St David's Non-profit Housing</a>	MI	\$505,148	Assistant Secretary	\$69,471	<b>\$71,344</b>	2025
<a href="#">Mercy Siena Springs Inc</a>	CO	\$506,024	Director	\$34,463	<b>\$34,746</b>	2023
<a href="#">La Casa Village Inc</a>	WI	\$510,152	Board Member	\$21,467	<b>\$22,897</b>	2024
<a href="#">Nhdc Hampton Court Apartments Inc</a>	CA	\$487,216	President	\$13,750	<b>\$12,126</b>	2024
<a href="#">Bivins Village Phase Ii</a>	TX	\$511,112	President	\$52,498	<b>\$53,632</b>	2024
<a href="#">The Gamelin Association</a>	WA	\$512,816	President	\$535,028	<b>\$489,211</b>	2024
<a href="#">Abbey Rhf Housing Inc</a>	CA	\$483,873	President/ceo	\$68,128	<b>\$60,081</b>	2024
<a href="#">Montcalm Housing Corporation</a>	MI	\$515,093	Secretary	\$10,580	<b>\$11,153</b>	2024
<a href="#">Epworth Village</a>	KS	\$515,179	Manager	\$81,570	<b>\$89,999</b>	2024
<a href="#">Wesco Housing Corporation</a>	OH	\$515,830	President	\$30,476	<b>\$32,966</b>	2024
<a href="#">Alexandria Ministries Inc</a>	CO	\$479,026	President	\$11,727	<b>\$11,823</b>	2023
<a href="#">Dr Lynch Foundation</a>	CA	\$518,707	Director	\$61,321	<b>\$52,684</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dublin Transit Eah Inc</a>	CA	\$478,483	President	\$32,623	<b>\$28,770</b>	2024
<a href="#">Habitat Housing Solutions Inc</a>	FL	\$477,289	President & Ceo	\$31,879	<b>\$31,489</b>	2023
<a href="#">Jonah Affordable Housing</a>	TN	\$476,478	Executive Director	\$37,497	<b>\$40,254</b>	2024
<a href="#">Salishan Senior Housing</a>	CA	\$523,681	Chief Executive Officer	\$40,383	<b>\$35,613</b>	2024
<a href="#">The Landing Apartments</a>	MN	\$473,206	President & Executive Vp	\$22,614	<b>\$22,821</b>	2024
<a href="#">National Church Residences Development</a>	OH	\$472,912	President	\$46,401	<b>\$50,192</b>	2024
<a href="#">Michigan Interfaith Housing Corp Inc</a>	MI	\$525,301	Ceo	\$23,333	<b>\$24,596</b>	2024
<a href="#">Gabriel's Horn Inc</a>	IN	\$525,401	Executive Director	\$24,715	<b>\$26,618</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE 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 DE 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	229 organizations. Compensation range \$79–\$489,211; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$498,818); for reference, expenses \$607,115 and assets \$7,628,146.
ROLE MATCH	Kimberly Mendoza, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	183 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 18 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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	23 <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 (Kimberly Mendoza) 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 229 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,345 is reasonable (approximately the 4<sup>th</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 13, 2026.