

Cabell-huntington Unity Apts Inc

Executive Director / CEO

EIN 550745599

WV · NTEE L22

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Joshua D Sword, Executive Director / CEO** (\$53,483) against **every comparable organization** that fit the selection criteria — **175** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72nd** percentile of comparable organizations within the typical range

Benchmarked executive: Joshua D Sword — 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 \$150,538 and \$337,027 — 0.67x to 1.50x the subject's \$224,685 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

175 organizations qualified on sector, size, and geography → **175** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,155	\$17,511	\$32,813	\$54,333	\$79,127	\$53,483
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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 WV 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
River Town Heights Inc	MN	\$224,666	President And Ceo	\$41,871	\$38,212	2024
Ebenezer Lakes Senior Housing	MN	\$225,186	President	\$77,189	\$72,524	2023
Franklin Senior Housing	MN	\$223,134	Executive Vp Of Commonbond Housing	\$18,918	\$17,775	2023
Garden Way Housing Inc	PA	\$222,506	Ceo	\$18,725	\$17,246	2024
Aaa Elderly Housing - Brett H Bradshaw	AR	\$222,250	Executive Director	\$12,818	\$13,700	2023
Asi Freeport Senior Housing Inc	MN	\$227,228	President/tr	\$65,715	\$59,972	2024
Clark County Supportive Housinginc	MN	\$221,935	President/tr	\$68,006	\$60,463	2025
United Methodist Senior Services Of	MS	\$221,759	President/ceo	\$161,976	\$166,614	2024
Owatonna Senior Housing Inc	MN	\$221,450	President/tr	\$68,006	\$60,463	2025
201 Thurbers Inc	RI	\$221,295	Executive Director	\$10,257	\$9,352	2023
Monterey Road Supportive Housing Corp	CA	\$221,237	President	\$39,896	\$31,818	2024
St Joseph Community Land Trust	NV	\$229,318	Executive Dir.	\$98,462	\$93,846	2023
Jamestown Lutheran Housing Corporation	PA	\$219,092	Chief Executive Officer	\$39,302	\$37,267	2023
Wellstone Commons Senior Housing	MN	\$218,737	Executive Vice President	\$18,918	\$17,775	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Central Park Senior Residences Inc	KS	\$231,128	President	\$2,639	\$2,633	2024
Germantown Section 811 Housing	PA	\$217,744	President & Ceo	\$25,525	\$24,204	2023
Beloit Assisted Living Inc	WI	\$233,461	President	\$13,019	\$12,558	2024
Chestnut Manor Association	WA	\$233,504	Secretary Treasurer	\$40,075	\$34,117	2023
Garrison Place Inc	OH	\$215,277	Chief Executive Officer	\$8,517	\$8,331	2024
Good Shepherd Senior Apartments	MN	\$215,235	Administrator	\$2,256	\$2,059	2024
Homes For Shippensburg Inc	MD	\$236,378	Vice President & Director	\$27,109	\$23,408	2024
Eagle Valley Senior Associates Inc	PA	\$212,362	President	\$30,792	\$28,360	2024
Presbyterian Home Quitman Retirement	GA	\$238,240	President/ceo	\$54,562	\$50,669	2024
O'bannon Terrace Of Goshen Inc	OH	\$238,262	Chief Executive Officer	\$7,729	\$7,784	2023
Rayne Elderly Housing Corporation	FL	\$210,474	Vice Preside	\$75,384	\$65,406	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	175 organizations. Compensation range \$263–\$442,408; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$224,685); for reference, expenses \$294,215 and assets \$1,118,904.
ROLE MATCH	Joshua D Sword, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	150 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	72 nd
Total compensation (D + F), as reported (no adjustments)	67 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	30 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 (Joshua D Sword) 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 175 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,483 is reasonable (approximately the 72nd 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.