

Highview Unity Apartments Inc

Executive Director / CEO

EIN 550757841

WV · NTEE L80

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 — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

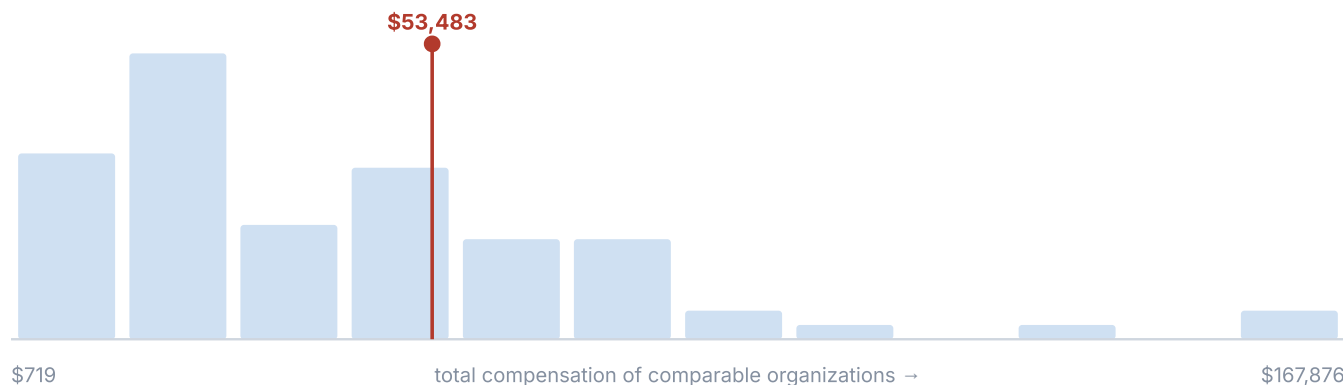
Benchmarked executive: Joshua D Sword — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L80).
BUDGET	Total revenue between \$138,890 and \$310,948 — 0.67x to 1.50x the subject's \$207,299 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L80), nationwide + budget 0.67–1.5x revenue.

73 organizations qualified on sector, size, and geography → **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,131	\$18,493	\$34,634	\$59,372	\$77,903	\$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
Cloville Homes Inc	MD	\$207,683	Treasurer	\$28,731	\$24,808	2024
Fair Housing Center Of Northern Alabama	AL	\$206,697	Executive Director	\$56,438	\$56,313	2024
Stephenson Place	AZ	\$204,870	Chief Executive Officer	\$7,199	\$6,584	2023
The Pec Foundation	PA	\$203,812	President - Hopephl	\$11,844	\$11,231	2023
Bil Housing Development Fund Co Inc	NY	\$202,828	Board Member/president	\$27,794	\$22,599	2025
Mobility Special Care Housing Inc	NJ	\$201,437	President	\$72,000	\$59,372	2024
Clean House Recovery Inc	MA	\$213,301	Senior Director	\$45,022	\$37,366	2024
Mental Health Programs Inc Vi	MA	\$200,470	President	\$12,032	\$9,729	2025
Affordable Housing Association	CA	\$200,264	Ceo	\$23,461	\$18,710	2024
Friendsvva Apartments Inc	OH	\$199,654	Director/president	\$24,254	\$23,726	2024
Los Alamos Housing Partnership Inc	NM	\$218,972	Executive Dir.	\$130,833	\$129,965	2024
Alpha Sigma Lambda	IL	\$220,835	Executive Director	\$48,312	\$43,867	2024
Pacific Grove Supportive Housing Inc	CA	\$221,572	President	\$43,669	\$35,855	2023
Ingraham Housing Corporation	ME	\$191,409	President	\$15,951	\$14,752	2024
Rock Garden Camp	MO	\$189,911	Manager	\$18,600	\$18,195	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stones River Development Corporation	TN	\$189,803	Executive Director	\$29,224	\$27,640	2025
Champion Athletes Of The Ozarks	MO	\$224,805	Program Dire	\$55,000	\$53,802	2024
The Safe Place Foundation	IA	\$186,798	Executive Director	\$42,780	\$44,540	2023
Eastwick Section 811 Housing Corporation	PA	\$229,121	President & Ceo	\$25,525	\$24,204	2023
New Orleans Neighborhood Development Foundation	LA	\$230,547	Ceo	\$73,944	\$75,200	2024
Vesta Three Inc	MD	\$183,633	President	\$21,417	\$18,493	2024
Todays Resident Services Inc	TX	\$232,084	Executive Director	\$12,958	\$11,971	2024
Mp Mezes Inc	CA	\$181,422	Cfo/assistant Secretary	\$59,660	\$48,985	2023
Cmrs Iv Inc	NH	\$181,273	President & Ceo	\$32,010	\$27,298	2024
His Daughters House	CA	\$180,015	Ceo	\$20,097	\$16,501	2023

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 73 organizations. Compensation range \$719–\$167,876; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$207,299); for reference, expenses \$243,413 and assets \$1,149,026.

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	37 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	68 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	59 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 73 similarly situated organizations (Same NTEE sector (L80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,483 is reasonable (approximately the 68th 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.