

Gordon Tubbs Residential Facility Inc

Executive Director / CEO

EIN 581737652
 AR · NTEE E91Z
 FY ending 2023-06-30
 June 13, 2026

This analysis benchmarks the total compensation of **James Green, Executive Director / CEO** (\$21,642) against **every comparable organization** that fit the selection criteria — **185** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

Benchmarked executive: James Green — 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 (E91Z).
BUDGET	Total revenue between \$48,968 and \$109,630 — 0.67x to 1.50x the subject's \$73,087 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

185 organizations qualified on sector, size, and geography → **185** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,883	\$13,301	\$29,846	\$49,955	\$85,283	\$21,642
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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 AR 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
Good Samaritan Nursing Center Inc	MD	\$73,000	President/director	\$57,000	\$47,409	2023
Hospital Central Services Inc	PA	\$73,282	President	\$42,813	\$36,893	2024
Topsfield-boxford Community Club	MA	\$72,838	Shop Co-manager	\$8,566	\$6,480	2025
Morgan Medical Center Foundation	GA	\$72,687	Member/hospi	\$64,464	\$56,010	2024
Multicultural Health Foundation	CA	\$73,550	Executive Director	\$108,278	\$80,794	2024
The Journey Collective Incorporated	NC	\$74,099	President	\$8,200	\$7,322	2024
North Miami Beach Medical Center In	FL	\$71,916	Ceo	\$34,615	\$28,929	2023
The Medical Foundation Of Wake Forest	NC	\$71,862	Trustee & Treasurer	\$1,577,771	\$1,450,342	2023
Roosevelt Memorial Healthcare	MT	\$71,784	Ceo	\$8,230	\$7,666	2024
Global Midwife Education Foundation	MT	\$74,467	Executive Di	\$10,000	\$9,590	2023
Jessie Trice Collaborative Inc	FL	\$75,000	President & Ceo	\$10,812	\$8,551	2025
Save The Cord Foundation	AZ	\$71,005	Director/co-president	\$6,000	\$4,986	2024
Wholistic Midwifery School Of So Ca	CA	\$75,369	President	\$17,825	\$13,301	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Pages Of Our Communities	MN	\$75,397	President	\$39,084	\$33,372	2024
Whittier Street Health Center Realty	MA	\$70,720	President/ceo	\$40,157	\$32,103	2023
Cheyenne County Hospital & Health Center	NE	\$70,574	Member	\$50,829	\$48,636	2023
Holy Redeemer Active & Retirement Living	PA	\$76,206	Board Member, President/ceo	\$23,945	\$21,244	2023
Windom Area Hospital Foundation Inc	MN	\$76,209	Business Development Director	\$43,444	\$36,138	2025
Rochelle Community Hospital Foundation	IL	\$76,211	Ceo	\$35,592	\$30,237	2024
Lapaau Community Acupuncture	HI	\$69,928	President, Clinic Director	\$20,963	\$18,774	2021
Foundation For Design & Analysis Of	NY	\$69,783	Exec Director (Current)	\$4,850	\$3,787	2024
Neuro Vitality Foundation	CA	\$76,637	Secretary	\$59,500	\$43,252	2025
Cancer Wellness Spa Of Greater	NY	\$76,775	President	\$42,000	\$32,795	2024
Nevada Donor Network Foundation	NV	\$69,156	President/ceo, Nevada Dono	\$40,295	\$34,902	2024
Life Choices Maternity	IN	\$68,970	Executive Di	\$100,942	\$94,702	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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	185 organizations. Compensation range \$80–\$1,450,342; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$73,087); for reference, expenses \$74,571 and assets \$102,171.
ROLE MATCH	James Green, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	106 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	39 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	55 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 (James Green) 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 185 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$21,642 is reasonable (approximately the 39th 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.