

Janua Coeli Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Flor M Matamoros, Executive Director / CEO** (\$30,960) against **every comparable organization** that fit the selection criteria — **207** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

Benchmarked executive: Flor M Matamoros — reported title “Vice President”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$175,708 and \$393,376 — 0.67x to 1.50x the subject's \$262,251 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

207 organizations qualified on sector, size, and geography → **207** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,635	\$20,843	\$39,918	\$62,622	\$97,209	\$30,960
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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 FL 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
Columbian Retirement Home Inc	CA	\$263,370	President/treasurer	\$8,000	\$7,570	2023
Laurelwood Senior Housing Corporation	TN	\$260,994	Director/president Of Hutsonwood	\$15,704	\$17,572	2024
Meadow Road Housing Corporation Inc	NH	\$260,531	President	\$24,428	\$24,010	2024
Casa Del Pueblo Ii	AZ	\$264,158	President	\$12,660	\$12,961	2024
Heritage Place Phase Iii	ID	\$259,454	Executive Dir.	\$21,242	\$24,054	2024
Independent Living Horizons Nine Inc	GA	\$265,847	President/ceo	\$21,151	\$23,307	2023
Ucc XVII Inc	OH	\$258,578	Treasurer	\$50,772	\$57,243	2024
Shelby County Senior Citizens Corp	TX	\$257,195	Secretary/tr	\$32,160	\$34,244	2024
Hudson Senior Housing Inc	MN	\$256,839	President/tr	\$68,006	\$69,687	2025
Bozeman Senior Housing Inc	MN	\$268,145	President/tr	\$68,006	\$69,687	2025
Dunn Family Senior Citizens Home Inc	MI	\$268,279	Assistant Secretary	\$69,471	\$74,362	2025
Indian Rock Supportive Housing Inc	MA	\$268,885	President	\$37,386	\$34,840	2025
Garden Terrace Commons Senior Housing	MN	\$255,476	Executive Vice President	\$18,918	\$20,486	2023
Guadalupe Senior Village	CO	\$254,265	Vice President	\$35,660	\$36,399	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Passumpsic View Inc	VT	\$253,901	Executive Director	\$22,748	\$25,093	2023
Appleway Court 202	WA	\$270,668	Ceo (Through	\$114,999	\$109,598	2024
Chippewa Lutheran Housing Corp	PA	\$270,824	Chief Executive Officer	\$39,302	\$42,953	2023
Snhs Raymond Elderly Housing Inc	NH	\$271,123	Treasurer	\$53,564	\$51,291	2025
The Army Retirement Residence Foundation	VA	\$271,300	Executive Director	\$114,167	\$117,341	2024
Loretto Properties Corporation	NY	\$253,117	Ceo/president	\$27,907	\$26,844	2024
Providence Blanchet Association	WA	\$252,450	President	\$461,693	\$453,008	2023
Summerside Woods Inc	OH	\$273,334	Chief Executive Officer	\$7,729	\$8,971	2023
Bella Vida Forefront Living	TX	\$273,417	Chief Executive Officer	\$59,739	\$63,611	2024
Cheyenne Senior Housing Inc	MN	\$250,150	President/tr	\$68,006	\$69,687	2025
Steamboat Trails Inc	OH	\$249,965	Chief Executive Officer	\$5,741	\$6,664	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 **207** organizations. Compensation range \$303–\$509,902; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$262,251); for reference, expenses \$269,193 and assets \$917,842.
ROLE MATCH	Flor M Matamoros, reported title " <i>Vice President</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	173 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	37 th
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	4 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 (Flor M Matamoros) 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 207 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,960 is reasonable (approximately the 37th 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.