

# Diamond Sunrise Corporation

Executive Director / CEO

EIN 942747276  
 CO · NTEE L21Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Doug Shoemaker, Executive Director / CEO** (\$22,009) against **every comparable organization** that fit the selection criteria — **190** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

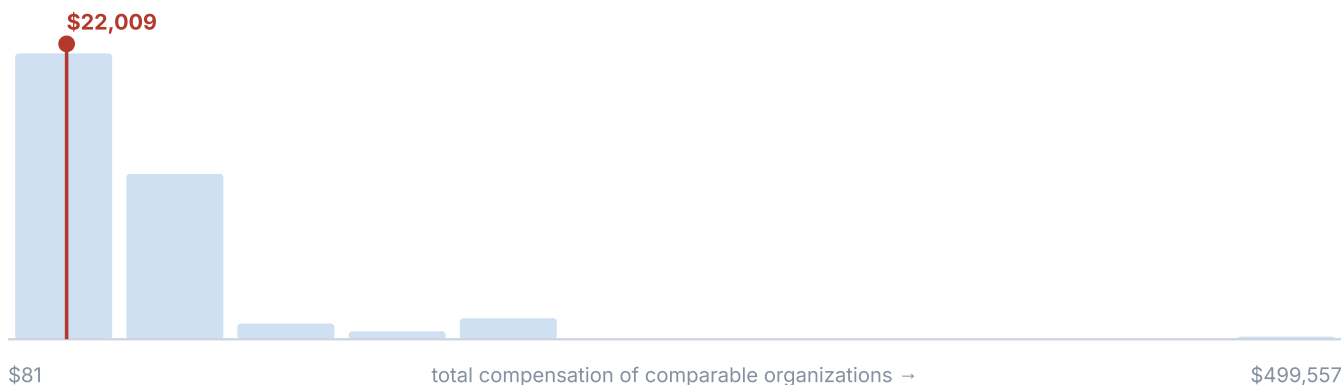
**Benchmarked executive:** Doug Shoemaker — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21Z).
BUDGET	Total revenue between \$242,565 and \$543,057 — 0.67x to 1.50x the subject's \$362,038 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

**190** organizations qualified on sector, size, and geography → **190** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,398	\$22,157	\$38,926	\$54,866	\$82,265	\$22,009
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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 CO 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="#">The Union Club</a>	OH	\$362,454	Secretary	\$14,500	<b>\$16,016</b>	2024
<a href="#">Gardella Plaza Inc</a>	CA	\$361,384	President	\$43,669	<b>\$40,487</b>	2023
<a href="#">Manteca Senior Housing Corporation</a>	CA	\$363,382	President	\$43,669	<b>\$40,487</b>	2023
<a href="#">Ohio Region Senior Citizens Housing</a>	MO	\$360,481	President	\$1,200	<b>\$1,325</b>	2024
<a href="#">Slippery Rock Presbyterian Senior</a>	PA	\$359,375	Director And President	\$37,604	<b>\$39,108</b>	2024
<a href="#">The Salvation Army Colorado Springs Residences li</a>	CA	\$358,927	President	\$32,694	<b>\$30,312</b>	2023
<a href="#">United Church Residences Of Olean</a>	OH	\$358,535	Treasurer	\$34,230	<b>\$38,926</b>	2023
<a href="#">Central Valley Senior Housing</a>	CA	\$357,980	President	\$43,669	<b>\$40,487</b>	2023
<a href="#">Mccreary Apartments Inc</a>	KY	\$356,346	Manager	\$84,915	<b>\$95,142</b>	2024
<a href="#">The Arc Of Delaware Inc</a>	DE	\$367,737	Executive Director	\$122,578	<b>\$125,170</b>	2024
<a href="#">Nela Housing And Supportive Services Corporation</a>	LA	\$367,842	Executive Director	\$50,218	<b>\$59,371</b>	2023
<a href="#">Intercommunity Housing Ferndale</a>	CO	\$356,132	President/director	\$43,633	<b>\$43,633</b>	2024
<a href="#">45th Avenue Housing Company</a>	NY	\$368,486	President/ceo/director	\$103,218	<b>\$97,270</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Gold Camp Housing Partners</a>	CO	\$354,204	Executive Director	\$18,751	<b>\$18,751</b>	2024
<a href="#">Mackenzie Place 202</a>	MO	\$353,648	President/ceo	\$41,197	<b>\$45,505</b>	2024
<a href="#">Asi Homes Inc</a>	MN	\$370,749	President/tr	\$65,715	<b>\$69,719</b>	2023
<a href="#">National Church Residences Of Anderson</a>	OH	\$351,675	President	\$48,755	<b>\$52,465</b>	2025
<a href="#">Home Trust Of Skagit</a>	WA	\$372,472	Executive Dir.	\$70,000	<b>\$65,359</b>	2024
<a href="#">Montello Welcome Home Inc</a>	MA	\$351,068	President & Ceo	\$42,027	<b>\$40,549</b>	2023
<a href="#">Harry S Truman Community</a>	MO	\$373,077	Executive Di	\$76,761	<b>\$82,602</b>	2025
<a href="#">Snhs Northwood Elderly Housing Inc</a>	NH	\$350,783	Treasurer	\$53,564	<b>\$50,250</b>	2025
<a href="#">The Salvation Army Missoula Residences Inc</a>	CA	\$350,630	President	\$32,694	<b>\$30,312</b>	2023
<a href="#">Uc Independent Inc</a>	CA	\$374,336	President	\$43,669	<b>\$40,487</b>	2023
<a href="#">Vicksburg Voa Elderly Housing Inc</a>	VA	\$349,422	President	\$183,373	<b>\$179,888</b>	2025
<a href="#">United Church Residences Of Winder Georgia Inc</a>	OH	\$374,657	Treasurer	\$50,772	<b>\$56,081</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	190 organizations. Compensation range \$81–\$499,557; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$362,038); for reference, expenses \$288,819 and assets \$806,119.
ROLE MATCH	Doug Shoemaker, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	156 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	24 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	26 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	62 <sup>nd</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 (Doug Shoemaker) 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 190 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,009 is reasonable (approximately the 24<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.