PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Mountain Jewels Home

Executive Director / CEO

EIN **942894857**
CA · NTEE P73Z
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Robert H Hoffman, Executive Director / CEO** ($33,600) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 62nd percentile of comparable organizations

within the typical range

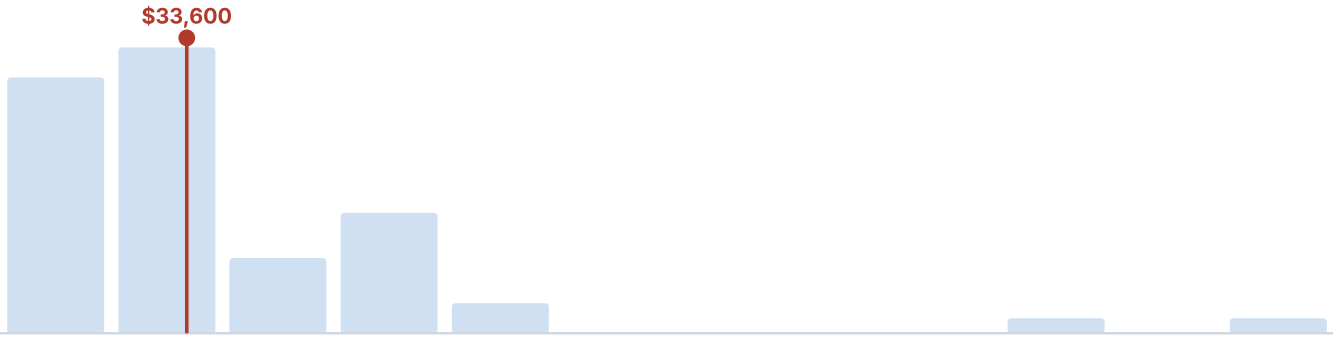
> **Benchmarked executive:** Robert H Hoffman — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P73Z).
BUDGET	Total revenue between $110,116 and $246,529 — 0.67× to 1.50× the subject's $164,353 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue.

53 organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



$1,464 — total compensation of comparable organizations → — $230,974

$10,856	$15,140	$25,688	$55,251	$76,024	$33,600

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 CA 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
Fosnight Personal Care Homesinc	PA	$164,013	Treasurer/cfo	$31,651	**$37,633**	2023
Mental Health Programs Inc Viii	MA	$166,830	President	$12,032	**$12,199**	2025
Pathways Inc	RI	$159,807	President	$52,490	**$60,009**	2023
One Step Forward Inc	OH	$159,666	Manager	$15,000	**$18,399**	2024
Mrcs V Inc	NY	$159,666	Chief Executive Officer	$214,386	**$230,974**	2023
Hope Restored Human Services Inc	MA	$171,160	President	$13,000	**$13,180**	2025
Sheltered Living Services Inc	AR	$156,484	Executive Director	$11,276	**$14,678**	2024
Lincoln Street Housing Inc	CA	$156,457	Executive Director	$16,979	**$17,481**	2023
Area Residential Care Foundation	IA	$155,730	Executive Director Arc Inc	$12,149	**$15,860**	2023
Agape Home Inc	FL	$173,631	Director/tre	$26,400	**$28,721**	2024
Family Guidance Center Transitional Housing Corporation	MO	$174,338	Co-ceo	$50,151	**$61,514**	2024
Mckinley Iii Inc	IL	$154,282	President	$31,395	**$36,799**	2023
Pathways Living Inc	VA	$150,592	President And Chief Executive Officer	$19,962	**$22,981**	2023
Uparc Apartments Inc	FL	$147,698	Executive Director	$22,533	**$24,514**	2024
Winter Place Inc	MD	$146,244	President	$20,272	**$22,597**	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Confac Group Homes Inc	NY	$183,704	President & Coo	$23,348	**$25,155**	2023
Kennedy Institute Housing Corporation	DC	$185,873	President And Ceo	$14,495	**$14,730**	2024
Rise Corp	OK	$189,784	Executive Di	$53,125	**$69,746**	2023
Share Xii Inc	NY	$136,807	Executive Director	$70,564	**$76,024**	2023
Creative Housing Iii	OH	$135,507	President	$8,713	**$11,002**	2023
Digs Inc	GA	$196,504	Executive Director	$3,000	**$3,597**	2023
Woodsmere Estates Inc	FL	$131,934	President And Ceo	$13,187	**$14,346**	2024
Cheshire Home Iii Inc	NJ	$131,112	Executive Director	$53,435	**$55,251**	2024
Community Childrens Home Inc	GA	$130,717	Treasurer	$7,020	**$8,415**	2023
Boys And Girls Home Of Nebraska Inc	IA	$198,253	President/ceo	$7,742	**$9,817**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	**53** organizations. Compensation range $1,464–$230,974; filing years 2022–2025.
SIZE BASIS	Matched on total revenue ($164,353); for reference, expenses $207,760 and assets $193,581.
ROLE MATCH	Robert H Hoffman, reported title *"PRESIDENT"*, 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	2 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	**62nd**
Total compensation (D + F), as reported (no adjustments)	**68th**
Reportable pay only (column D), adjusted	**89th**
All sources (D + E + F), adjusted	**19th**

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 (Robert H Hoffman) 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 53 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $33,600 is reasonable (approximately the 62nd 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.