

Associated Residential Centers Inc

Executive Director / CEO

EIN 222143233
 NY · NTEE P73Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Donald Mullin, Executive Director / CEO** (\$32,798) against **every comparable organization** that fit the selection criteria — **40** 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

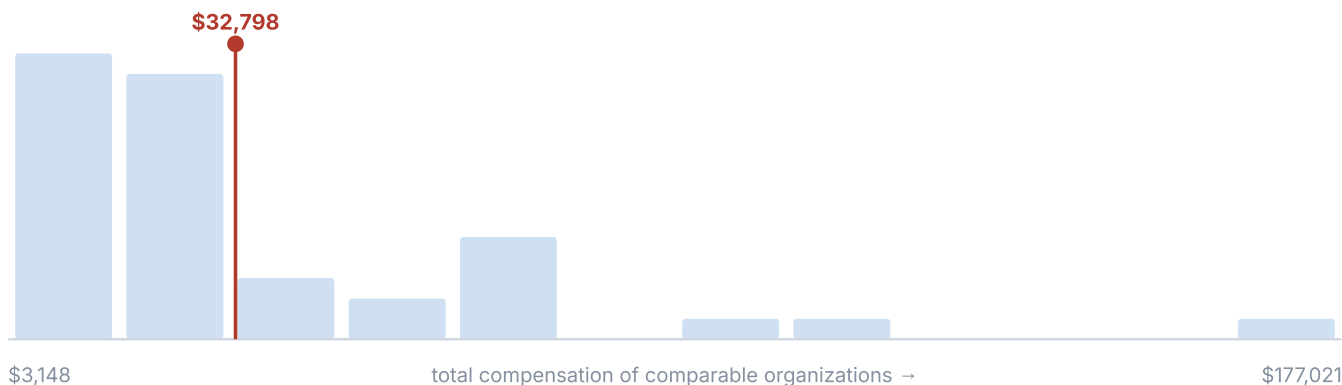
Benchmarked executive: Donald Mullin — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P73Z).
BUDGET	Total revenue between \$64,088 and \$143,481 — 0.67x to 1.50x the subject's \$95,654 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,369	\$12,568	\$24,481	\$46,865	\$72,712	\$32,798
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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 NY 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
Bluegrass Steeplechase Estates Inc	KY	\$96,937	Cfo (Through 12/31/24)	\$47,900	\$55,482	2025
Maple Claremont Inc	NY	\$96,964	Secretary/tr	\$34,263	\$35,275	2023
Mercy Outreach Ministries li Inc	OH	\$97,021	Ceo/president	\$15,476	\$18,140	2024
Vine Village Inc	CA	\$94,254	President/exec.director	\$107,080	\$102,325	2024
Independent Living Horizons Seven Inc	GA	\$94,031	President/ceo	\$21,151	\$24,231	2023
Melon I Corporation	PA	\$98,276	Director Of Construction	\$13,787	\$15,664	2023
Sergent's Way Inc	MD	\$91,889	Ceo	\$7,826	\$8,097	2024
Alternatives Homes 2005 Inc	NJ	\$99,626	Chairperson, Trustee	\$22,000	\$21,737	2024
Algonquin-casino Management Inc	MA	\$103,412	President	\$3,075	\$3,148	2023
Life Concepts Group Home I Inc	FL	\$103,881	Chief Executive Officer	\$24,427	\$26,145	2023
Homes Of Care I Inc	MA	\$86,316	President & Ceo/director	\$24,869	\$24,731	2024
Starkey Housing Inc	KS	\$106,182	Ceo	\$23,310	\$28,692	2023
Cedar Lake - Monticello Parke Inc	KY	\$83,246	President & Ceo (See Sch O)	\$11,133	\$13,237	2024
Ocl Properties Iv Inc	NY	\$109,394	Chief Financial Officer	\$73,290	\$73,290	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Charm City Housing Associates Inc	MD	\$109,699	Executive Director	\$4,329	\$4,611	2023
Starkey Sheltered Living Inc	KS	\$109,788	Ceo	\$23,309	\$28,690	2023
Monmouth Ucp Housing Inc	NJ	\$81,395	Executive Director	\$41,676	\$41,178	2024
Creative Housing Inc lv	OH	\$78,822	President	\$9,011	\$10,562	2024
Starkey Residential Inc	KS	\$112,807	Ceo	\$23,309	\$28,690	2023
Stewarts Halfway House Inc	TX	\$112,944	Supervisor	\$22,779	\$25,216	2024
Everyday Living	PA	\$78,100	It Director	\$7,611	\$8,399	2024
Independent Living Apartments Of Ulster	NY	\$77,787	Ceo (Thru 6/24)	\$110,029	\$110,029	2024
Four Rivers Fuller Apartments	KY	\$76,318	President	\$56,355	\$68,983	2023
Cedar Hill Housing Corporation	MO	\$115,212	President And Ceo, Freeman Health System / Director	\$38,297	\$44,888	2024
Project Share Iii Inc	NY	\$115,636	Executive Director	\$70,564	\$72,648	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	40 organizations. Compensation range \$3,148–\$177,021; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$95,654); for reference, expenses \$108,867 and assets \$1,712,020.
ROLE MATCH	Donald Mullin, reported title "CEO", 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)	68 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	33 rd

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 (Donald Mullin) 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 40 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,798 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.