

# Special Residential Opportunitiesinc

Executive Director / CEO

EIN 222348184  
 NY · NTEE P73I  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Darrell Whitbeck, Executive Director / CEO** (\$39,934) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Darrell Whitbeck — 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 (P73I).

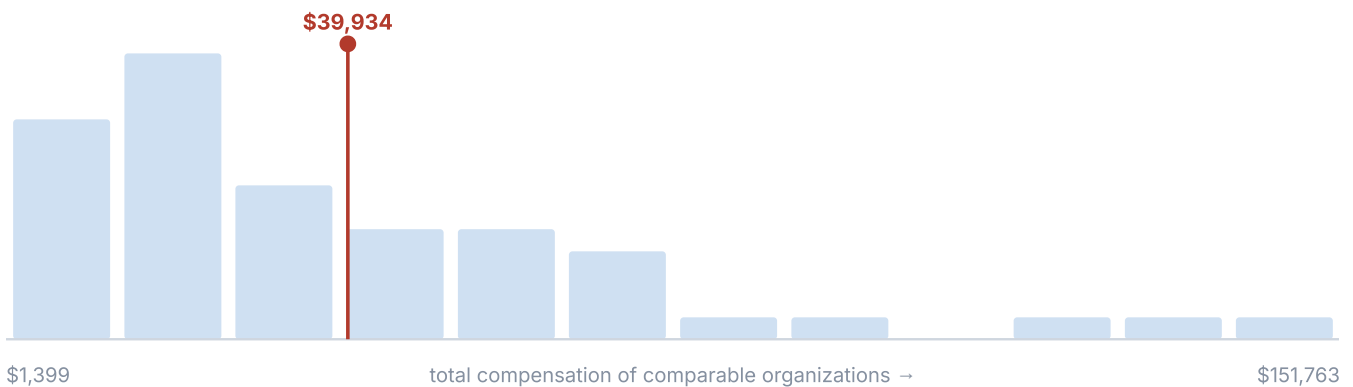
**BUDGET** Total revenue between \$169,233 and \$378,880 — 0.67x to 1.50x the subject's \$252,587 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

**49** organizations qualified on sector, size, and geography

→ **49** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,336	\$17,646	\$28,131	\$54,076	\$73,637	\$39,934
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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
<a href="#">Greater Chattanooga Christian Services Inc</a>	TN	\$253,028	Administrator	\$21,240	<b>\$24,707</b>	2024
<a href="#">Lto Ventures</a>	TX	\$254,198	President & Ceo	\$113,000	<b>\$128,786</b>	2023
<a href="#">Springwood Estates Inc</a>	FL	\$250,432	President And Ceo	\$13,187	<b>\$13,709</b>	2024
<a href="#">Transitional Housing Inc</a>	IL	\$256,265	Chief Executive Officer	\$29,764	<b>\$33,339</b>	2023
<a href="#">Hilo Arc Housing Corporation No 1</a>	HI	\$258,592	President And Ceo	\$7,224	<b>\$7,369</b>	2023
<a href="#">Help Housing For The Disabled Inc</a>	OH	\$258,792	President/ceo	\$38,166	<b>\$44,735</b>	2024
<a href="#">Welcome Home Housing Inc</a>	CA	\$242,300	Executive Dir.	\$43,833	<b>\$43,124</b>	2023
<a href="#">Project Hope Inc</a>	WI	\$236,994	Personal Care Worker	\$18,145	<b>\$22,476</b>	2022
<a href="#">North Square Gateway Terrace Inc</a>	CT	\$236,137	President	\$13,943	<b>\$14,467</b>	2024
<a href="#">Ashland County Residential Services</a>	OH	\$229,128	Operations M	\$7,589	<b>\$9,158</b>	2023
<a href="#">United Cerebral Palsy Group Homes Inc</a>	FL	\$228,719	President & Ceo	\$30,973	<b>\$32,200</b>	2024
<a href="#">Fairhaven Ministry Of Faith Hope &amp; Love</a>	LA	\$224,626	Director	\$19,800	<b>\$24,128</b>	2024
<a href="#">Renewed Treasures Ministries</a>	MO	\$224,288	President	\$24,000	<b>\$28,131</b>	2024
<a href="#">Fayette Hills Unity Inc</a>	WV	\$222,161	President	\$53,483	<b>\$64,084</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">A Seat At The Table</a>	MO	\$287,838	Executive Director/board Director	\$44,792	<b>\$52,501</b>	2024
<a href="#">Sioux Residential Services Inc</a>	SD	\$217,138	Lifescape Ceo	\$41,730	<b>\$49,652</b>	2025
<a href="#">Life Concepts Group Home li Inc</a>	FL	\$215,823	Chief Executive Officer	\$24,427	<b>\$26,145</b>	2023
<a href="#">Attention Home Inc</a>	FL	\$215,483	President	\$75,000	<b>\$77,971</b>	2024
<a href="#">North Willows Inc</a>	MS	\$212,441	Secretary/exec Director	\$19,696	<b>\$24,276</b>	2024
<a href="#">Amoskeag Residences Inc</a>	NH	\$211,636	Board Member/ceo	\$24,023	<b>\$24,548</b>	2024
<a href="#">Duval Association For Residential Care</a>	FL	\$293,710	Executive Director	\$2,500	<b>\$2,599</b>	2024
<a href="#">United Church Home Society Inc</a>	NY	\$211,411	Executive Director	\$89,466	<b>\$89,466</b>	2024
<a href="#">Jawonio Residential Opportunities li Inc</a>	NY	\$293,969	Chief Executive Officer	\$72,553	<b>\$72,553</b>	2024
<a href="#">Forest Acres Inc</a>	IA	\$211,203	Top Management Official	\$19,545	<b>\$24,382</b>	2023
<a href="#">Radnor A Better Chance Inc</a>	PA	\$300,311	Executive Director	\$41,779	<b>\$46,107</b>	2024

**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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	49 organizations. Compensation range \$1,399–\$151,763; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$252,587); for reference, expenses \$223,864 and assets \$219,634.
ROLE MATCH	Darrell Whitbeck, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 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	61 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	63 <sup>rd</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Darrell Whitbeck) 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 49 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,934 is reasonable (approximately the 61<sup>st</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.