

Sioux Residential Services Inc

Executive Director / CEO

EIN 460378935

SD · NTEE P73Z

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Steve Watkins, Executive Director / CEO** (\$41,730) 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 **77th** percentile of comparable organizations within the typical range

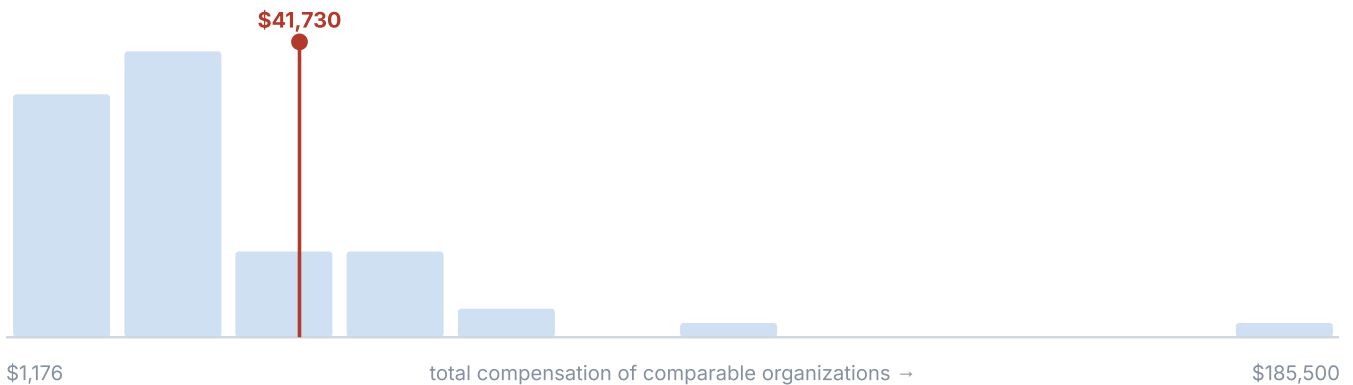
Benchmarked executive: Steve Watkins — reported title "LIFESCAPE CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P73Z).
BUDGET	Total revenue between \$145,482 and \$325,707 — 0.67x to 1.50x the subject's \$217,138 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

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

Distribution of comparable compensation



\$8,267	\$12,738	\$20,765	\$37,597	\$55,583	\$41,730
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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 SD 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
Life Concepts Group Home li Inc	FL	\$215,823	Chief Executive Officer	\$24,427	\$21,973	2023
Attention Home Inc	FL	\$215,483	President	\$75,000	\$65,529	2024
North Willows Inc	MS	\$212,441	Secretary/exec Director	\$19,696	\$20,402	2024
Fayette Hills Unity Inc	WV	\$222,161	President	\$53,483	\$53,859	2024
Amoskeag Residences Inc	NH	\$211,636	Board Member/ceo	\$24,023	\$20,631	2024
United Church Home Society Inc	NY	\$211,411	Executive Director	\$89,466	\$75,190	2024
Forest Acres Inc	IA	\$211,203	Top Management Official	\$19,545	\$20,492	2023
Renewed Treasures Ministries	MO	\$224,288	President	\$24,000	\$23,642	2024
Fairhaven Ministry Of Faith Hope & Love	LA	\$224,626	Director	\$19,800	\$20,278	2024
United Cerebral Palsy Group Homes Inc	FL	\$228,719	President & Ceo	\$30,973	\$27,062	2024
Ashland County Residential Services	OH	\$229,128	Operations M	\$7,589	\$7,697	2023
Valor Apartment Associates	WA	\$201,656	President And Ceo	\$24,457	\$20,967	2023
Ruths Way Inc	PA	\$201,399	Executive Director	\$50,719	\$47,042	2024
Mill River Community Housing Corporation	RI	\$201,240	President	\$52,490	\$48,194	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kings Ranch Of Jonesboro Inc	AR	\$200,699	Vice-president	\$1,125	\$1,176	2024
Mental Health Programs Inc lx	MA	\$199,525	President	\$12,032	\$9,797	2025
Boys And Girls Home Of Nebraska Inc	IA	\$198,253	President/ceo	\$7,742	\$7,884	2024
North Square Gateway Terrace Inc	CT	\$236,137	President	\$13,943	\$12,159	2024
Project Hope Inc	WI	\$236,994	Personal Care Worker	\$18,145	\$18,889	2022
Digs Inc	GA	\$196,504	Executive Director	\$3,000	\$2,888	2023
Welcome Home Housing Inc	CA	\$242,300	Executive Dir.	\$43,833	\$36,243	2023
Rise Corp	OK	\$189,784	Executive Di	\$53,125	\$56,014	2023
Kennedy Institute Housing Corporation	DC	\$185,873	President And Ceo	\$14,495	\$11,831	2024
Springwood Estates Inc	FL	\$250,432	President And Ceo	\$13,187	\$11,522	2024
Confac Group Homes Inc	NY	\$183,704	President & Coo	\$23,348	\$20,202	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD cost of living and 2025 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 SD 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 \$1,176–\$185,500; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$217,138); for reference, expenses \$171,679 and assets \$317,349.

ROLE MATCH	Steve Watkins, reported title "LIFESCAPE CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 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	77 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	94 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 (Steve Watkins) 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 \$41,730 is reasonable (approximately the 77th 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.