

Decatur Street Residences Inc

Executive Director / CEO

EIN 830357308

CO · NTEE L990

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Jeff Martinez, Executive Director / CEO** (\$25,082) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Jeff Martinez — 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 (L990).

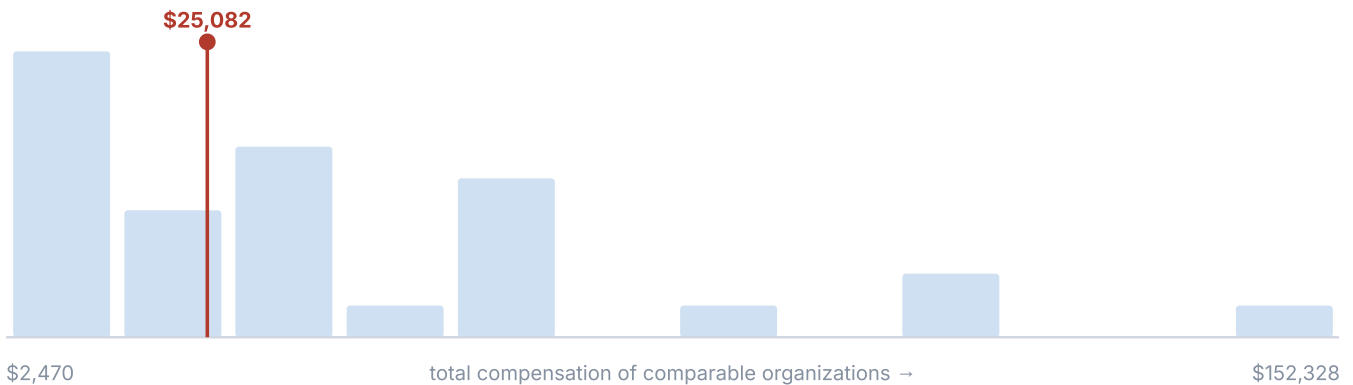
BUDGET Total revenue between \$112,208 and \$251,214 — 0.67x to 1.50x the subject's \$167,476 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L99), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography

→ **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,559	\$12,660	\$31,418	\$54,912	\$93,424	\$25,082
----------------	-----------------	-----------------	-----------------	-----------------	-----------------



● 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
Warriors Center For Women Phillips County	AR	\$165,072	Secretary & Executive Director	\$28,100	\$32,940	2024
Portland Supportive Housing Inc	OR	\$162,208	Finance Direc.	\$13,072	\$12,660	2024
Huntsville Voa Housing Inc	AL	\$173,879	President/ceo	\$53,238	\$58,436	2025
Vesta's Hearth Inc	MD	\$175,501	President	\$21,417	\$20,882	2024
Flora Vista Housing Development Fund	NY	\$158,970	President & Ceo (Thru 4/23)	\$56,332	\$54,654	2023
Stansbury Homes Inc	MD	\$157,839	President	\$20,272	\$20,349	2023
Hearthstone Housing Ltd	WI	\$178,857	President/ceo	\$139,859	\$152,328	2024
Three West Housing Inc	OR	\$179,019	Treasurer	\$18,132	\$17,561	2024
Alexander Apartments Of Plant City Inc	FL	\$153,338	Ceo	\$38,719	\$37,933	2024
Arroyo Commons Inc	CA	\$152,875	President	\$41,962	\$38,904	2023
Center Housing Development Fund	NY	\$182,407	Pres/ceo/tre	\$33,037	\$31,133	2024
Lss Housing North Willow Inc	WI	\$151,848	President	\$40,683	\$44,310	2024
Attleboro Enterprises Development	MA	\$149,909	Secretary	\$5,893	\$5,686	2023
Belford Commons Corporation	VA	\$148,577	Ceo/president	\$59,710	\$60,125	2024
Vermont Alliance For Recovery	VT	\$143,188	Executive Di	\$105,326	\$110,560	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sunflower Diversified	KS	\$140,625	Member, Exec Dir Sds	\$2,192	\$2,470	2024
Harambee House Inc	MO	\$133,890	President	\$7,395	\$7,957	2025
Housing Associates Inc	MD	\$133,639	Executive Director	\$4,329	\$4,346	2023
Oaks Family Care Center Inc	OH	\$204,583	Board Member	\$14,774	\$16,801	2023
Thi-14 Inc	IL	\$126,596	Chief Executive Officer	\$29,764	\$31,418	2023
The Sanctuary Of Williams County	OH	\$209,646	Chairman/ceo	\$4,575	\$5,053	2024
Cil Woods Inc	NJ	\$212,212	Executive Director	\$8,015	\$7,463	2024
The Affordable Housing Group	TX	\$121,648	Exec. Director	\$59,412	\$63,810	2023
Auburn Housing Authority Inc	KS	\$121,407	Manager	\$12,000	\$13,919	2023
Family Community Housing	GA	\$117,012	Executive Di	\$85,008	\$89,140	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.

■ Sample, role match & sensitivity

PEER COUNT 29 organizations. Compensation range \$2,470–\$152,328; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$167,476); for reference, expenses \$205,419 and assets \$792,019.

ROLE MATCH Jeff Martinez, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	45 th
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	52 nd

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 (Jeff Martinez) 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 29 similarly situated organizations (Same NTEE sector (L99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,082 is reasonable (approximately the 45th 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.