

Oriana House Rehab Treatment And

Executive Director / CEO

EIN 200479215
OH · NTEE F112
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **James Lawrence, Executive Director / CEO** (\$36,540) against **every comparable organization** that fit the selection criteria — **313** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

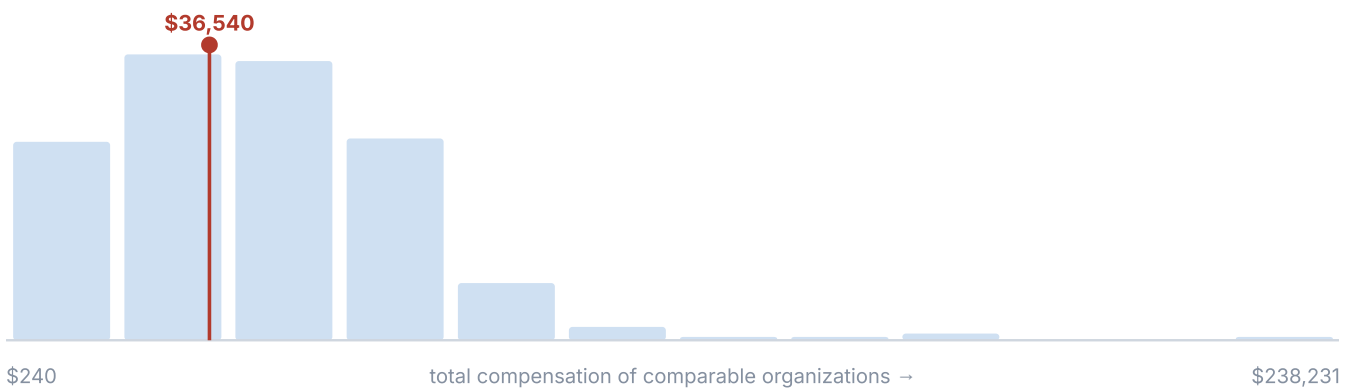
Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F112).
BUDGET	Total revenue between \$105,094 and \$235,287 — 0.67x to 1.50x the subject's \$156,858 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

313 organizations qualified on sector, size, and geography → **313** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,503 10TH	\$25,059 25TH	\$42,960 MEDIAN	\$61,069 75TH	\$75,988 90TH	\$36,540 THIS ORG · 42ND
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■ **Comparable organizations**

P50
P75
P90
\$11,503
\$25,059
\$42,960
\$61,069
\$75,988

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 OH cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Pittsburgh Area Central Office Inc	PA	\$156,990	\$44,992	990
Friends Of The Little White House	SC	\$157,265	\$36,444	990
Lakeview Villa Inc	FL	\$156,448	\$10,446	990
Corpus Christi Safe Place House Inc	TX	\$157,276	\$29,126	990
The Shed Inc	AL	\$157,435	\$25,050	990
Shelter Of Wisdom	HI	\$157,678	\$26,602	990
Sims Training And Wellness Center	NC	\$157,833	\$46,476	990
Asian Mental Health Project	CA	\$155,399	\$1,591	990
Nashua Street Corporation	RI	\$158,759	\$73,492	990
Rapha House	NC	\$158,818	\$22,312	990
About Progress Not Perfection	CA	\$154,850	\$65,568	990
Biblical Restoration Ministries Inc	IA	\$154,580	\$76,390	990
Nami - Mt San Jacinto Incorporated	CA	\$154,562	\$36,541	990
Fraser Independent Living Project V	MN	\$159,211	\$23,248	990
North Cherry Creek Counseling Center	CO	\$159,406	\$75,974	990
Ocl Properties Xv Inc	NY	\$153,716	\$60,734	990
Community Recovery International	MI	\$160,100	\$62,189	990
Dbt-linehan Board Of Certification	WA	\$160,158	\$85,765	990
Vista Center	MI	\$153,500	\$44,448	990
Ocl Properties Ii Inc	NY	\$153,420	\$60,734	990
Experience Nature Unplugged	CA	\$153,394	\$42,960	990
Wabash Recovery Services Inc	IN	\$160,941	\$51,450	990
Smiles For Jake	MN	\$161,163	\$75,992	990
Holos Hope	AL	\$152,552	\$36,720	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Words Of Hope 4 Life	MI	\$161,866	\$18,458	990

■ 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 OH 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 313 organizations. Compensation range \$240–\$238,231; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$156,858); for reference, expenses \$22,864 and assets \$3,667,485. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

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

RELATED-ORG PAY 39 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	42nd
Total compensation (D + F), as reported (no adjustments)	37th
Reportable pay only (column D), adjusted	0th
All sources (D + E + F), adjusted	99th

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 (James Lawrence) 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 313 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,540 is reasonable (approximately the 42nd 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). 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.