

Vista Center

Executive Director / CEO

This analysis benchmarks the total compensation of **C Patrick Beal, Executive Director / CEO** (\$48,200) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

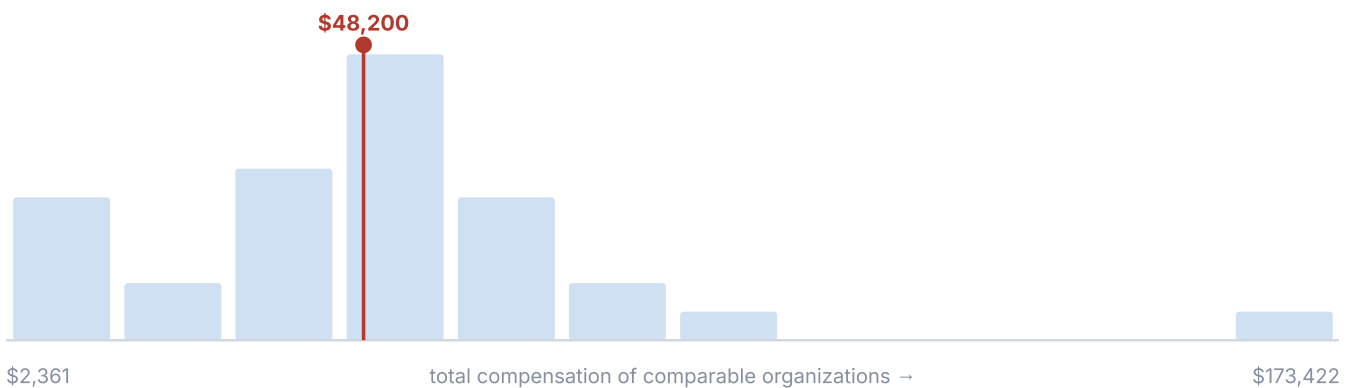
Benchmarked executive: C Patrick Beal — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

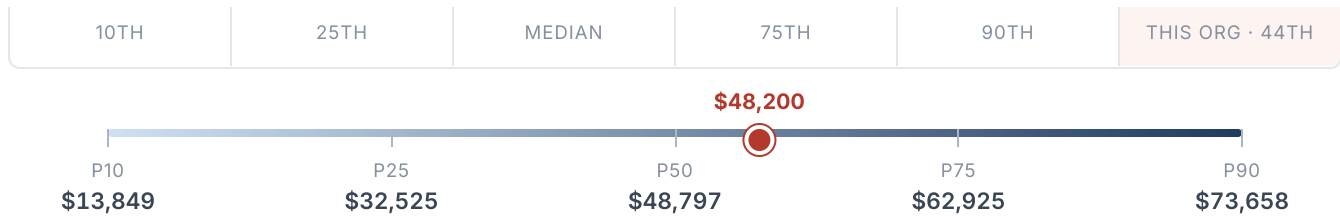
SECTOR	Organizations sharing the subject's NTEE classification (F30).
BUDGET	Total revenue between \$102,845 and \$230,250 — 0.67x to 1.50x the subject's \$153,500 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F30), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,849	\$32,525	\$48,797	\$62,925	\$73,658	\$48,200
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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 MI 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
Biblical Restoration Ministries Inc	IA	\$154,580	President	\$76,077	\$82,839	2024
Family Assessment Clinic	MI	\$145,514	Co-director	\$3,500	\$3,699	2023
Jersey Innovative Services Foundati	NJ	\$162,494	Trustee	\$2,660	\$2,361	2024
Petersburg Mental Health Services Inc	AK	\$162,935	Executive Director	\$41,900	\$38,810	2025
Hope Valley - Helping Others Through Per	OH	\$143,526	Executive Director	\$90,069	\$97,671	2023
The Research And Recognition	NY	\$166,782	Chief Executive Officer	\$25,000	\$22,465	2024
Therapy Experienced	OR	\$166,809	President	\$43,950	\$40,589	2024
Center For Care & Counseling	GA	\$134,794	Director	\$49,167	\$49,163	2024
Tlr Realty	RI	\$133,126	President	\$52,490	\$51,531	2023
Mental Health America Of Hendricks County	IN	\$173,989	Executive Director	\$66,000	\$71,260	2023
The Stillpoint Resources	CA	\$130,123	Executive Dir.	\$62,486	\$55,243	2023
Fresh Aire Samaritan Counseling Center	MI	\$128,452	Ececutive Director	\$36,685	\$38,768	2023
Runnin Free Ranch	TX	\$180,228	Executive Direc	\$48,600	\$48,346	2024
The Arc Of The Gulf Coast	TX	\$116,993	Executive Director	\$61,300	\$62,781	2023
Hillside Wellness Center	CA	\$194,204	Cfo And Ceo	\$15,938	\$13,687	2024
Second Mile Psychological And Consulting	NM	\$200,394	President	\$162,136	\$173,422	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Family & Children Counseling Service	CA	\$201,508	Ceo	\$77,300	\$66,379	2024
New Life Behavioral Health Services	MD	\$202,027	Executive Director	\$33,078	\$30,754	2024
Christian Counseling Of Mid Michigan	MI	\$205,033	Executive Director	\$40,189	\$40,189	2025
Depression And Bipolar Support Alliance	CA	\$205,574	Executive Director	\$66,000	\$58,350	2023
Renovations For Life Inc	ID	\$205,716	Secretary	\$30,155	\$31,901	2024
Ground Work Inc	AZ	\$206,523	Chair	\$16,000	\$15,302	2024
Live Oak Counseling Center	SC	\$208,958	Executive Director	\$51,062	\$54,540	2023
Logos Healing Institute	CO	\$209,780	President And Director Of Ops	\$50,817	\$48,458	2024
Animal Companion Counseling	OH	\$210,989	Co-executive Director	\$44,007	\$46,352	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 32 organizations. Compensation range \$2,361–\$173,422; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$153,500); for reference, expenses \$150,348 and assets \$5,501.

ROLE MATCH C Patrick Beal, reported title "*Director*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 1 peer 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	44 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	44 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 (C Patrick Beal) 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 32 similarly situated organizations (Same NTEE sector (F30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,200 is reasonable (approximately the 44th 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.