

Smiles For Jake

Executive Director / CEO

EIN 364953527

MN · NTEE F80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sarah Smith, Executive Director / CEO** (\$83,861) against **every comparable organization** that fit the selection criteria — **326** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

Benchmarked executive: Sarah Smith — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

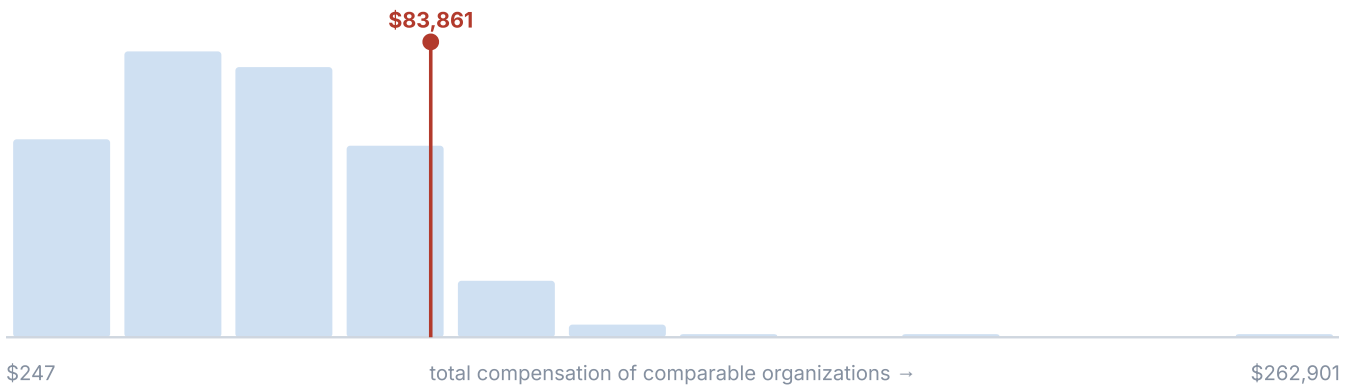
SECTOR Organizations sharing the subject's NTEE classification (F80).

BUDGET Total revenue between \$107,979 and \$241,744 — 0.67x to 1.50x the subject's \$161,163 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

326 organizations qualified on sector, size, and geography → **326** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,669	\$27,483	\$45,879	\$67,024	\$80,583	\$83,861
----------	----------	----------	----------	----------	-----------------



■ 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 MN 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
Wabash Recovery Services Inc	IN	\$160,941	Executive Di	\$53,200	\$56,777	2024
Words Of Hope 4 Life	MI	\$161,866	Executive Di	\$19,500	\$20,369	2024
Volunteer Information & Referral Service	WY	\$162,053	Executive Director	\$30,414	\$33,933	2023
Dbt-linehan Board Of Certification	WA	\$160,158	Consulting Executive Director, Ex Officio	\$104,458	\$94,647	2024
Community Recovery International	MI	\$160,100	Director	\$65,700	\$68,629	2024
Jersey Innovative Services Foundati	NJ	\$162,494	Trustee	\$2,660	\$2,404	2024
Road Radio Usa Inc	PA	\$162,818	President	\$72,000	\$74,811	2023
North Cherry Creek Counseling Center	CO	\$159,406	Vice President	\$86,398	\$83,842	2024
Petersburg Mental Health Services Inc	AK	\$162,935	Executive Director	\$41,900	\$39,495	2025
Fraser Independent Living Project V	MN	\$159,211	Ceo/secretary	\$25,655	\$25,655	2024
Rapha House	NC	\$158,818	Board Chair	\$22,871	\$24,623	2023
Sick Recovery For 638	PA	\$163,527	Executive Director	\$31,731	\$32,024	2024
Nashua Street Corporation	RI	\$158,759	President - Trustee	\$83,575	\$81,102	2024
Beech Grove Comprehensive Drug-free	IN	\$164,073	Executive Di	\$50,394	\$53,783	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Watershed Ministries Inc	NC	\$164,101	Executive Di	\$24,000	\$25,097	2024
Sims Training And Wellness Center	NC	\$157,833	Sims	\$47,640	\$51,288	2023
Shelter Of Wisdom	HI	\$157,678	Vp/director	\$32,400	\$29,357	2024
The Shed Inc	AL	\$157,435	President	\$25,284	\$27,644	2024
Corpus Christi Safe Place House Inc	TX	\$157,276	Administrator	\$31,750	\$32,142	2024
Friends Of The Little White House	SC	\$157,265	Executive Di	\$37,000	\$40,218	2023
Bennie's Barn Inc	OK	\$165,068	Executive Director	\$21,000	\$24,093	2023
Youth Farm Inc	IL	\$165,178	President & Ceo	\$21,294	\$20,640	2025
Central Ohio Group Fellowship Inc	OH	\$165,204	Office Manager	\$56,134	\$60,170	2024
Pittsburgh Area Central Office Inc	PA	\$156,990	Administrato	\$49,197	\$49,651	2024
Day At A Time Inc	CO	\$165,340	Manager	\$29,656	\$28,779	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 326 organizations. Compensation range \$247–\$262,901; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$161,163); for reference, expenses \$156,531 and assets \$50,783.

ROLE MATCH	Sarah Smith, reported title "EXECUTIVE DI", 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	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	91 st
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	79 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 (Sarah Smith) 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 326 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,861 is reasonable (approximately the 91st 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.