

# A Place Of Restoration

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Jeremy Smith, Executive Director / CEO** (\$59,085) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jeremy Smith — 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 (F22).

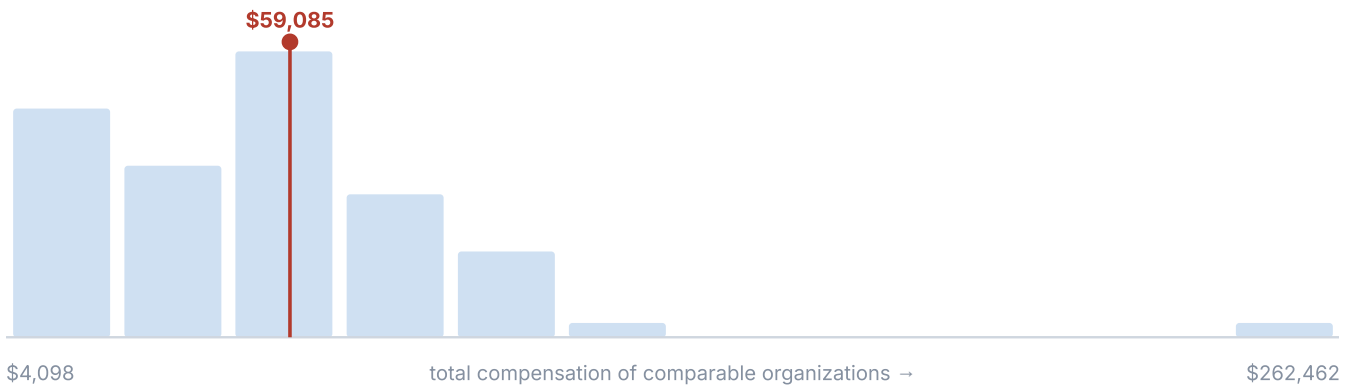
**BUDGET** Total revenue between \$306,138 and \$685,384 — 0.67x to 1.50x the subject's \$456,923 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (F22), nationwide + budget 0.67–1.5x revenue.

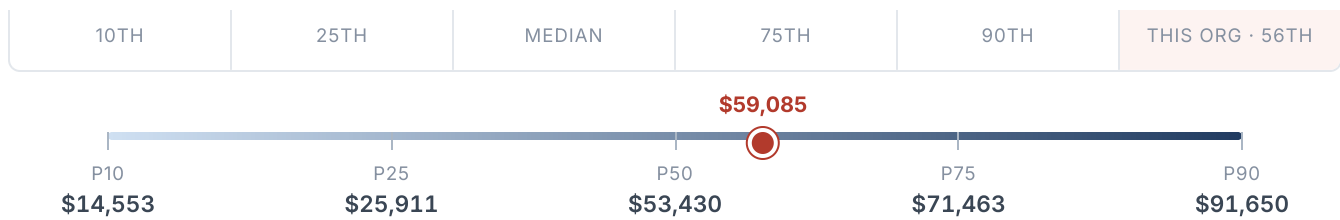
**66** organizations qualified on sector, size, and geography

→ **66** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,553	\$25,911	\$53,430	\$71,463	\$91,650	\$59,085
----------	----------	----------	----------	----------	----------



## ■ 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 LA 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
<a href="#">Northwest Network Btlg Survivors Abuse0</a>	WA	\$457,014	Executive Dir.	\$322,801	<b>\$262,462</b>	2024
<a href="#">Acacia Counseling Inc</a>	CO	\$451,559	President	\$57,595	<b>\$50,154</b>	2024
<a href="#">The Etheridge Foundation</a>	CA	\$463,479	Executive Director	\$96,500	<b>\$75,675</b>	2024
<a href="#">Darp Inc</a>	OK	\$468,439	President	\$80,600	<b>\$78,522</b>	2025
<a href="#">Liberation Institute</a>	HI	\$468,990	Clincial Director	\$41,215	<b>\$33,511</b>	2024
<a href="#">Aaron B Lackey Ministries</a>	GA	\$470,460	President	\$26,000	<b>\$24,443</b>	2023
<a href="#">Will Work For Recovery</a>	MN	\$436,741	President	\$116,981	<b>\$108,074</b>	2023
<a href="#">Kanawha Valley Fellowship Home Inc</a>	WV	\$480,927	Executive Director	\$58,738	<b>\$59,463</b>	2023
<a href="#">Be The Bush Ministries</a>	TN	\$430,427	Executive Director	\$43,600	<b>\$41,620</b>	2024
<a href="#">Turning Point Evaluation Inc</a>	IA	\$483,893	Member	\$93,575	<b>\$93,048</b>	2024
<a href="#">Sarasota Addiction Recovery Assistance Inc</a>	FL	\$428,021	President	\$42,000	<b>\$36,891</b>	2023
<a href="#">Alabaster House</a>	SC	\$489,645	Director	\$71,182	<b>\$67,440</b>	2024
<a href="#">East Los Angeles Alcoholism Council</a>	CA	\$490,169	Chairman	\$14,600	<b>\$11,449</b>	2024
<a href="#">Solus Christus Inc</a>	NC	\$422,724	Executive Di	\$62,000	<b>\$58,179</b>	2024
<a href="#">Keene Serenity Center Inc</a>	NH	\$421,322	Executive Director	\$63,888	<b>\$53,574</b>	2024
<a href="#">Addict li Athlete</a>	UT	\$418,827	Director And Officer	\$80,288	<b>\$74,626</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Alcoholics Anonymous Cleveland Dist</a>	OH	\$411,140	Secretary/tr	\$72,200	<b>\$71,499</b>	2023
<a href="#">Fundacion Creemos En Ti Corporation</a>	PR	\$504,204	Vicepresident	\$8,000	<b>\$8,000</b>	2024
<a href="#">Treatment Communities Of America</a>	DC	\$408,833	Executive Di	\$137,500	<b>\$109,578</b>	2024
<a href="#">Victory Family Outreach Ministries</a>	TX	\$407,627	Trustee	\$24,339	<b>\$22,764</b>	2023
<a href="#">Potters House Substance Abuse Center</a>	AZ	\$507,627	Ceo	\$4,557	<b>\$4,098</b>	2023
<a href="#">Indian Neighborhood Club On</a>	MN	\$403,878	Executive Dir.	\$94,996	<b>\$85,245</b>	2024
<a href="#">Forge Recovery Center Inc</a>	GA	\$511,887	Director	\$27,308	<b>\$25,673</b>	2023
<a href="#">Thirteen Step House Inc</a>	IN	\$512,241	Executive Director	\$65,000	<b>\$64,089</b>	2023
<a href="#">Palmer Drug Abuse Program Houston Inc</a>	TX	\$523,914	Executive Director	\$111,240	<b>\$101,054</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 66 organizations. Compensation range \$4,098–\$262,462; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$456,923); for reference, expenses \$410,504 and assets \$1,161,147.

ROLE MATCH	Jeremy Smith, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	4 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	56 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	48 <sup>th</sup>
Reportable pay only (column D), adjusted	59 <sup>th</sup>
All sources (D + E + F), adjusted	52 <sup>nd</sup>

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 (Jeremy 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 66 similarly situated organizations (Same NTEE sector (F22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,085 is reasonable (approximately the 56<sup>th</sup> 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.