

Fresh Aire Samaritan Counseling Center

Executive Director / CEO

EIN 454169554
 MI · NTEE F30
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Todd Arthur-boone, Executive Director / CEO** (\$36,685) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

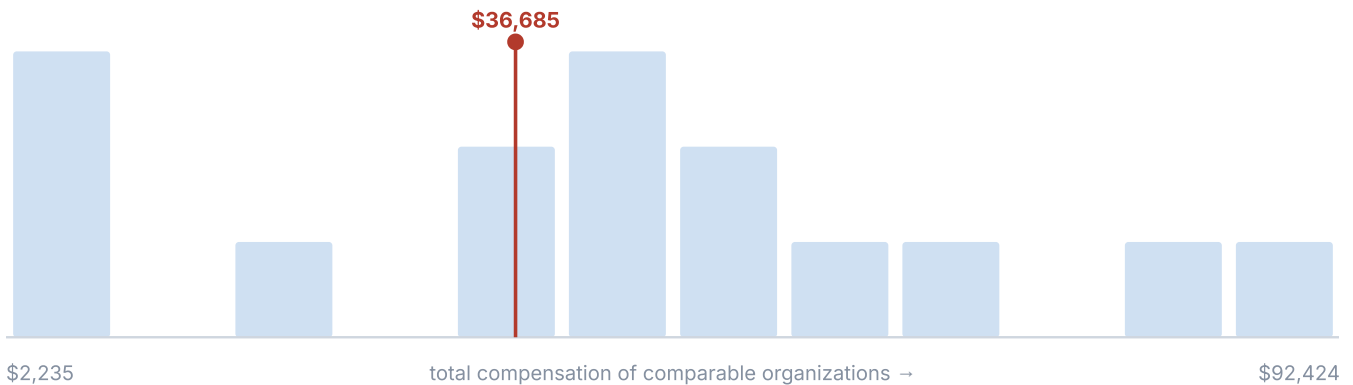
Benchmarked executive: Todd Arthur-boone — reported title “EEXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

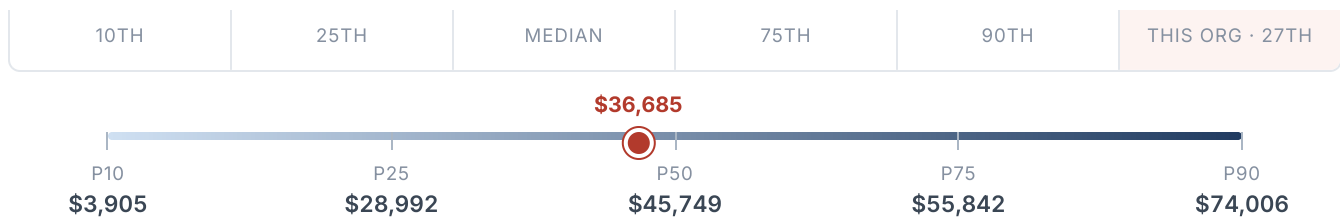
SECTOR	Organizations sharing the subject's NTEE classification (F30).
BUDGET	Total revenue between \$86,062 and \$192,678 — 0.67x to 1.50x the subject's \$128,452 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F30), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,905	\$28,992	\$45,749	\$55,842	\$74,006	\$36,685
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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
The Stillpoint Resources	CA	\$130,123	Executive Dir.	\$62,486	\$52,275	2023
Tlr Realty	RI	\$133,126	President	\$52,490	\$48,763	2023
Center For Care & Counseling	GA	\$134,794	Director	\$49,167	\$46,521	2024
The Arc Of The Gulf Coast	TX	\$116,993	Executive Director	\$61,300	\$59,408	2023
Hope Valley - Helping Others Through Per	OH	\$143,526	Executive Director	\$90,069	\$92,424	2023
Family Assessment Clinic	MI	\$145,514	Co-director	\$3,500	\$3,500	2023
Vista Center	MI	\$153,500	Director	\$48,200	\$45,610	2025
Biblical Restoration Ministries Inc	IA	\$154,580	President	\$76,077	\$78,388	2024
Jersey Innovative Services Foundati	NJ	\$162,494	Trustee	\$2,660	\$2,235	2024
Petersburg Mental Health Services Inc	AK	\$162,935	Executive Director	\$41,900	\$36,725	2025
Casa De Santa Maria Inc	CO	\$91,512	Co Exec Director	\$5,000	\$4,512	2024
The Research And Recognition	NY	\$166,782	Chief Executive Officer	\$25,000	\$21,259	2024
Therapy Experienced	OR	\$166,809	President	\$43,950	\$38,408	2024
Mental Health America Of Hendricks County	IN	\$173,989	Executive Director	\$66,000	\$67,432	2023
Runnin Free Ranch	TX	\$180,228	Executive Direc	\$48,600	\$45,749	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 2023 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	15 organizations. Compensation range \$2,235–\$92,424; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$128,452); for reference, expenses \$254,970 and assets \$26,241. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Todd Arthur-boone, reported title " <i>ECECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	27 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 (Todd Arthur-boone) 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 15 similarly situated organizations (Same NTEE sector (F30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,685 is reasonable (approximately the 27th 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.