

Restoration 225 Inc

Executive Director / CEO

EIN 841804215

CA · NTEE P32

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lani Barnes, Executive Director / CEO** (\$65,692) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72nd** percentile of comparable organizations within the typical range

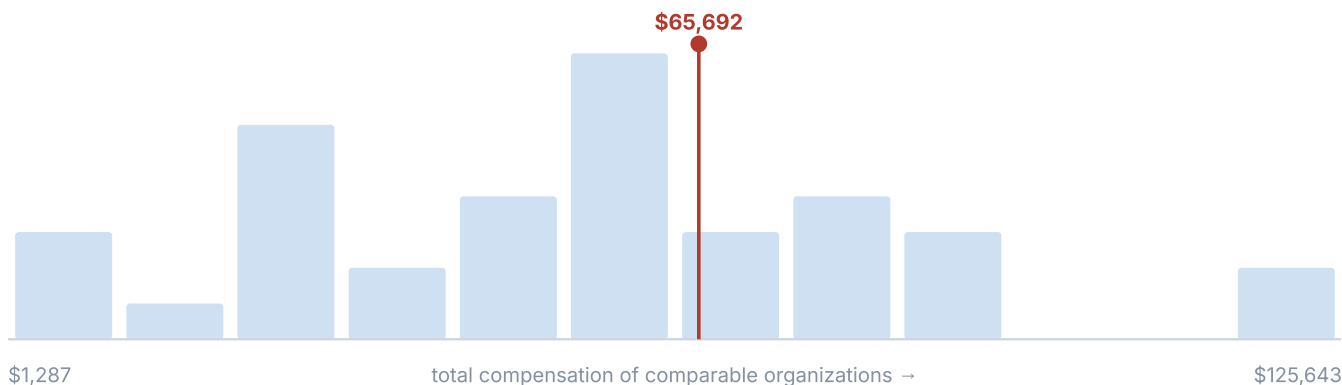
Benchmarked executive: Lani Barnes — reported title "EXECDIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P32).
BUDGET	Total revenue between \$172,502 and \$386,199 — 0.67x to 1.50x the subject's \$257,466 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P32), nationwide + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography → **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,657	\$32,104	\$55,653	\$69,862	\$86,692	\$65,692
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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 CA 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
Aging Up	CA	\$253,007	Co-founder/comm	\$52,920	\$54,483	2023
My Bag My Story	TN	\$263,145	Executive Dir.	\$20,000	\$25,065	2023
Advocates For Children Of Rural Nevada	NV	\$248,681	Executive Dir.	\$67,531	\$78,392	2024
Heart Gallery Of Broward County	FL	\$267,649	Executive Di	\$77,208	\$86,478	2023
Adoptions Unlimited Inc	CA	\$270,479	Secretary	\$65,000	\$65,000	2024
All Our Kids Inc	MA	\$237,442	Executive Dir.	\$55,000	\$57,237	2024
United Connections Foster Family Agency	CA	\$278,402	Director	\$20,857	\$20,857	2024
Great Beginnings Early Childhood Center	CO	\$278,871	Executive Director	\$41,000	\$45,529	2024
Together We Can Foundation	VA	\$284,690	Executive Di	\$79,777	\$86,906	2025
Foster Parent Association Of Wa State	WA	\$229,623	Executive Dir.	\$1,241	\$1,287	2024
Justice For Orphans Inc	NY	\$289,490	Executive Dir.	\$54,299	\$56,822	2024
Fostering Hope Tn Inc	TN	\$219,015	President	\$24,900	\$30,311	2024
Foster Love Incorporation	NE	\$218,126	Executive Director	\$17,512	\$22,456	2023
One More One Less Project Inc	NC	\$215,727	President	\$62,500	\$74,787	2024
Village Of Hope Maui Inc	HI	\$212,496	Executive Dir.	\$30,000	\$32,024	2023
Kearney Buffalo County Casa	NE	\$210,054	Executive Di	\$46,275	\$59,342	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Foster Care Council Of Lexky Inc	KY	\$209,482	Executive Dir.	\$40,000	\$51,237	2023
Fostering Hope	MO	\$208,478	Executive Director	\$17,888	\$22,589	2023
Perfection Children Services	TX	\$319,163	Executive Director	\$57,200	\$68,220	2023
Downey Side Inc	NY	\$321,106	President	\$31,515	\$32,130	2025
Court Appointed Special Advocates Of Polk And Haralson Inc	GA	\$324,195	Executive Director	\$55,000	\$64,043	2024
San Antonio Foster Care And Adoption And Services	TX	\$189,150	Executive Director	\$35,000	\$40,545	2024
Annie C Courtney Foundation	CT	\$326,404	Executive Director	\$55,000	\$58,181	2025
Safe Haven Foster Shoppe	WI	\$187,968	Executive Di	\$36,618	\$44,288	2024
4points Family Services	TX	\$328,192	Director Of Operations	\$76,667	\$88,814	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 36 organizations. Compensation range \$1,287–\$125,643; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$257,466); for reference, expenses \$350,508 and assets \$120,346.

ROLE MATCH Lani Barnes, reported title "EXECDIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	72 nd
Total compensation (D + F), as reported (no adjustments)	78 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	72 nd

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 (Lani Barnes) 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 36 similarly situated organizations (Same NTEE sector (P32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,692 is reasonable (approximately the 72nd 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.