

Nizhoni Smiles Inc

Executive Director / CEO

EIN 850397883

NM · NTEE E30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dr Darlene Sorrell, Executive Director / CEO** (\$55,804) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 51st percentile of comparable organizations

within the typical range

Benchmarked executive: Dr Darlene Sorrell — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E30).

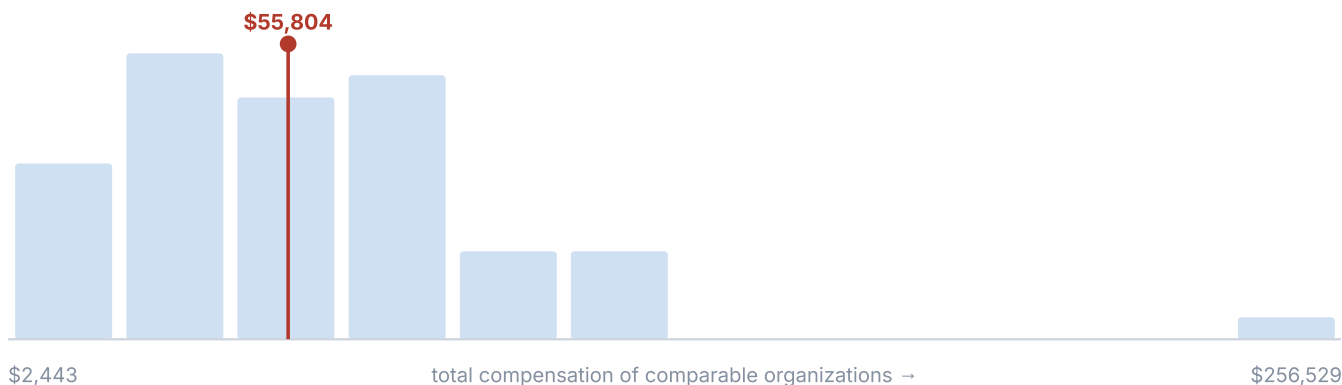
BUDGET Total revenue between \$265,246 and \$593,836 — 0.67x to 1.50x the subject's \$395,891 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E30), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography

→ **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,841

\$36,726

\$55,002

\$77,487

\$103,117

\$55,804



● 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 NM 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
Services Maximizing Independent Living	AZ	\$398,142	Interim Ex Dir	\$89,590	\$80,108	2024
New Creation Healing Center Inc	NH	\$407,476	Coo/secretar	\$68,871	\$59,126	2024
Unseen Hand Medicine From Anti	ME	\$378,980	President	\$82,500	\$76,807	2024
Partners In Exceptional Care	IA	\$375,334	Foundation Director	\$35,760	\$37,479	2023
Reach Medical Pllc	NY	\$371,970	President & Ceo	\$35,853	\$31,012	2023
Prasad Children's Dental Health Program	NY	\$422,273	Program Administrator	\$21,946	\$18,438	2024
Palmetto Community Health Care	SC	\$425,977	Executive Dir.	\$50,340	\$50,270	2023
Kansas City Medical Society Foundation	KS	\$427,998	Chief Executive Officer	\$107,110	\$110,764	2023
Life Connections Counseling Center Inc	FL	\$430,849	Executive Director	\$92,031	\$80,383	2024
Delta Dental Of New Jersey Foundation Inc	NJ	\$437,482	Vp/asst Treasurer - Trustee	\$99,357	\$82,478	2024
Savie Health	CA	\$441,661	Executive Director	\$68,233	\$54,780	2024
Volunteers In Medicine - San Diego Inc	CA	\$349,566	Executive Director	\$80,750	\$64,829	2024
Clinica Medical Nuestra Senora De	OR	\$444,135	Administrator	\$54,450	\$47,013	2024
Barton Medical Foundation	CA	\$347,273	Chair/ceo	\$54,047	\$44,673	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Harvest Free Medical Clinic	SC	\$345,104	Chairman	\$70,000	\$67,897	2024
We Care Manatee Inc	FL	\$336,455	Executive Dir.	\$88,716	\$77,487	2024
Dungeness Valley Health & Wellness	WA	\$458,237	Executive Director	\$42,854	\$36,726	2023
Healing Shepherd Clinic	TX	\$333,405	President/ceo Of Ugm-tc	\$267,912	\$256,529	2023
Choices Medical Clinic Inc	KS	\$324,372	Executive Director	\$52,500	\$54,291	2023
Ccmc Corporation	CT	\$322,320	Director - President/ceo	\$46,672	\$40,686	2024
Laverna Terrace Housing Corporation	IL	\$469,999	President & Ceo, Ascension	\$25,705	\$24,190	2023
Hollywood Sunset Free Clinic	CA	\$477,033	Executive Director	\$66,477	\$54,947	2023
Celina Pro Health	OH	\$311,414	President	\$40,654	\$40,034	2024
Md-1 Program Inc	NJ	\$310,674	President & Ceo	\$81,600	\$69,738	2023
Gillett Area Ambulance Service Inc	WI	\$485,246	President	\$14,410	\$14,406	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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 53 organizations. Compensation range \$2,443–\$256,529; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$395,891); for reference, expenses \$490,843 and assets \$1,086,632.

ROLE MATCH	Dr Darlene Sorrell, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 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	51 st
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	30 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 (Dr Darlene Sorrell) 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 53 similarly situated organizations (Same NTEE sector (E30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,804 is reasonable (approximately the 51st 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.