

# Emma's House Bitterroot Valley -

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Valerie Widmer, Executive Director / CEO** (\$103,286) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

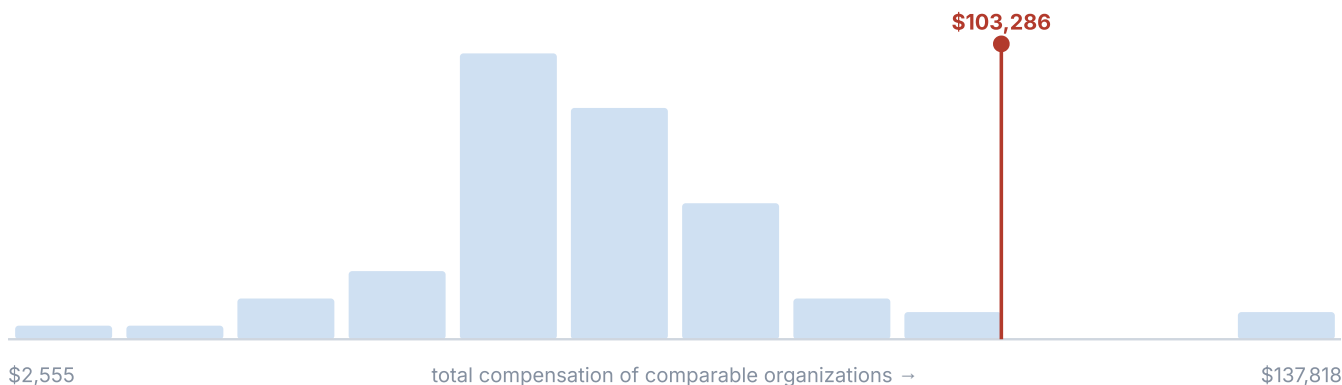
**Benchmarked executive:** Valerie Widmer — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I72).
BUDGET	Total revenue between \$210,522 and \$471,319 — 0.67x to 1.50x the subject's \$314,213 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I72), nationwide + budget 0.67–1.5x revenue.

**65** organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$42,261	\$50,251	\$59,554	\$70,421	\$83,070	<b>\$103,286</b>
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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 MT 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="#">Valley Of The Moon Children's</a>	CA	\$312,091	Director Of Programs	\$63,285	<b>\$50,695</b>	2023
<a href="#">Fresno Child Abuse Prevention Council</a>	CA	\$311,555	Executive Director	\$106,181	<b>\$85,058</b>	2023
<a href="#">Children's Advocacy Center</a>	TN	\$311,408	Executive Director	\$64,541	<b>\$59,554</b>	2025
<a href="#">A Caring Place Child</a>	OH	\$310,505	Executive Di	\$52,192	<b>\$51,282</b>	2023
<a href="#">Great Plains Casa For Kids Inc</a>	TX	\$317,993	Executive Di	\$63,716	<b>\$57,431</b>	2024
<a href="#">Exploited Children's Help Organization</a>	KY	\$322,500	Executive Director	\$80,089	<b>\$79,824</b>	2023
<a href="#">Casa Of The High Plains Inc</a>	TX	\$323,108	Executive Di	\$53,594	<b>\$48,307</b>	2024
<a href="#">Celebrate Children Foundation</a>	WI	\$305,214	Executive Director	\$29,353	<b>\$27,623</b>	2024
<a href="#">Inheritance Adoptions</a>	TX	\$304,960	Executive Director	\$87,313	<b>\$78,700</b>	2024
<a href="#">Unsilenced Project Inc</a>	CA	\$302,540	President	\$38,640	<b>\$30,953</b>	2023
<a href="#">Celestial Services Inc</a>	CA	\$325,974	Ceo	\$52,500	<b>\$40,850</b>	2024
<a href="#">Edu4life</a>	AZ	\$300,636	Chief Executive Officer	\$65,943	<b>\$57,145</b>	2024
<a href="#">Sexually Abused Children's Relief</a>	KS	\$329,106	Executive Director	\$54,677	<b>\$53,226</b>	2024
<a href="#">Epik Project</a>	WA	\$330,083	Executive Director	\$68,750	<b>\$55,464</b>	2024
<a href="#">Over The Rainbow</a>	PA	\$297,345	Executive Director	\$75,304	<b>\$67,668</b>	2024
<a href="#">Unified Child Advocacy Network</a>	IL	\$331,902	Exec. Director	\$68,500	<b>\$62,474</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Child Abuse Prevention Services Of Tuscaloosa Inc</a>	AL	\$333,157	Director	\$50,140	<b>\$50,251</b>	2023
<a href="#">The Blue Ribbon Project</a>	MD	\$291,188	Presidednt&director	\$25,622	<b>\$22,222</b>	2023
<a href="#">Prevent Child Abuse Oregon</a>	OR	\$285,797	Executive Dir.	\$95,708	<b>\$80,088</b>	2024
<a href="#">African Institute For Children Studies</a>	AZ	\$285,614	Executive Director	\$72,813	<b>\$61,473</b>	2025
<a href="#">Youth Services Bureau Of</a>	IN	\$346,570	Executive Di	\$54,159	<b>\$52,984</b>	2023
<a href="#">Child Assault Prevention Project Of Washoe County</a>	NV	\$280,285	Executive Director	\$65,000	<b>\$57,196</b>	2025
<a href="#">Hope Haven Of Hancock County Inc</a>	MS	\$348,779	Board Member	\$2,473	<b>\$2,555</b>	2023
<a href="#">North Star Family Advocacy Center</a>	MN	\$279,355	Executive Dir.	\$106,000	<b>\$94,379</b>	2024
<a href="#">Randolph County Childrens Advocacy Center Inc</a>	WV	\$350,000	Executive Director	\$61,685	<b>\$58,631</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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** 65 organizations. Compensation range \$2,555–\$137,818; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$314,213); for reference, expenses \$445,093 and assets \$856,098. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Valerie Widmer, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	92 <sup>nd</sup>
Reportable pay only (column D), adjusted	94 <sup>th</sup>
All sources (D + E + F), adjusted	94 <sup>th</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 (Valerie Widmer) 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 65 similarly situated organizations (Same NTEE sector (I72), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$103,286 is reasonable (approximately the 97<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.