

This analysis benchmarks the total compensation of **Sarah Hernholm, Executive Director / CEO** (\$86,885) against **every comparable organization** that fit the selection criteria — **372** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

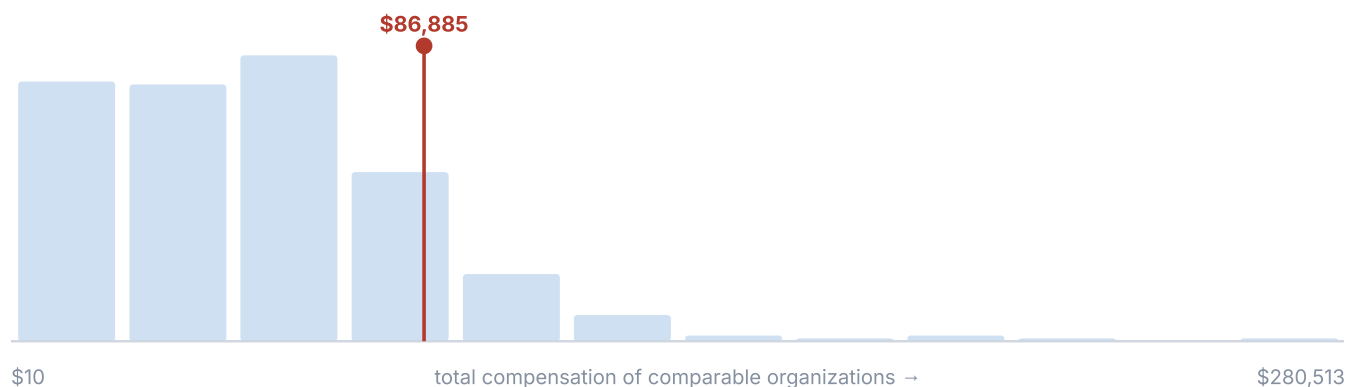
**Benchmarked executive:** Sarah Hernholm — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

### How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$160,138 and \$358,518 — 0.67x to 1.50x the subject's \$239,012 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**372** organizations qualified on sector, size, and geography → **372** within the band from the benchmarked peer set.

### Distribution of comparable compensation



\$11,769	\$25,640	\$48,606	\$70,991	\$96,723	\$86,885
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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 TN 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="#">Peacemakers Inc</a>	CA	\$239,222	Founding Director	\$13,000	<b>\$10,995</b>	2023
<a href="#">Shermont Manor</a>	MT	\$239,735	Ceo	\$19,661	<b>\$20,162</b>	2024
<a href="#">Cleveland Municipal School District</a>	OH	\$239,927	Director	\$138,367	<b>\$139,422</b>	2024
<a href="#">Forever R Children</a>	OH	\$237,961	Executive Di	\$4,000	<b>\$4,031</b>	2024
<a href="#">Wings For Learning</a>	TX	\$240,694	Executive Di	\$54,000	<b>\$51,389</b>	2024
<a href="#">Puerto Rico Alliance For Companion Animals Inc</a>	PR	\$237,207	Treasurer	\$3,600	<b>\$3,600</b>	2024
<a href="#">Academy31 Inc</a>	NC	\$240,918	President	\$25,440	<b>\$25,007</b>	2024
<a href="#">Potential Endeavors</a>	MN	\$241,289	President And Treasurer	\$15,000	<b>\$14,101</b>	2024
<a href="#">Hack Ny Inc</a>	NY	\$241,537	Director	\$17,500	<b>\$15,044</b>	2024
<a href="#">Coastal Interpretive Center</a>	WA	\$241,549	Executive Dir.	\$52,519	<b>\$46,054</b>	2023
<a href="#">Creative Lives Inc</a>	VT	\$236,202	Executive Di	\$74,000	<b>\$70,859</b>	2024
<a href="#">Joy Education Foundation</a>	OK	\$242,191	Executive Director	\$116,590	<b>\$122,136</b>	2024
<a href="#">Ashtabula County Continued Education</a>	OH	\$242,364	Executive Director	\$55,643	<b>\$57,724</b>	2023
<a href="#">Acton Academy Dc Foundation</a>	DC	\$235,484	Executive Dir.	\$77,250	<b>\$66,396</b>	2023
<a href="#">Cultural Diversity Foundation Inc</a>	NV	\$235,353	President	\$3,010	<b>\$2,870</b>	2024
<a href="#">Borromeo Project Inc</a>	NH	\$235,164	Executive Director	\$131,521	<b>\$118,946</b>	2023
<a href="#">Law Schoolyes We Can</a>	CO	\$235,137	Executive Director	\$104,000	<b>\$97,674</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Wegoja Foundation</a>	SC	\$242,898	Executive Director	\$61,875	<b>\$61,410</b>	2024
<a href="#">Alamo Area Christian Educators Inc</a>	TX	\$235,116	President/di	\$49,950	<b>\$47,535</b>	2024
<a href="#">Empower Humanity Inc</a>	ID	\$234,407	Board Member	\$25,669	<b>\$25,978</b>	2024
<a href="#">The Simple Vue Academy Charter School Inc</a>	GA	\$244,023	Executive Director	\$38,749	<b>\$37,066</b>	2024
<a href="#">Once Upon Our Time Capsule</a>	IL	\$244,192	Co-founder Board Chair	\$53,335	<b>\$51,357</b>	2023
<a href="#">Housing Leadership Of Palm Beach County</a>	FL	\$244,400	President & Ceo	\$125,465	<b>\$112,131</b>	2024
<a href="#">Project Deep Association Inc</a>	MA	\$244,681	Executive Di	\$65,000	<b>\$54,136</b>	2025
<a href="#">Tracy Chamber Of Commerce</a>	CA	\$244,979	Ceo	\$78,900	<b>\$66,730</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	372 organizations. Compensation range \$10–\$280,513; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$239,012); for reference, expenses \$211,553 and assets \$51,967.
ROLE MATCH	Sarah Hernholm, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 8 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	83 <sup>rd</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	83 <sup>rd</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 (Sarah Hernholm) 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 372 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$86,885 is reasonable (approximately the 87<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.