

Made Transitional Services

Executive Director / CEO

EIN 465195281

NY · NTEE I40

FY ending 2022-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Toney L Earl Jr, Executive Director / CEO** (\$30,327) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

Benchmarked executive: Toney L Earl Jr — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (I40).

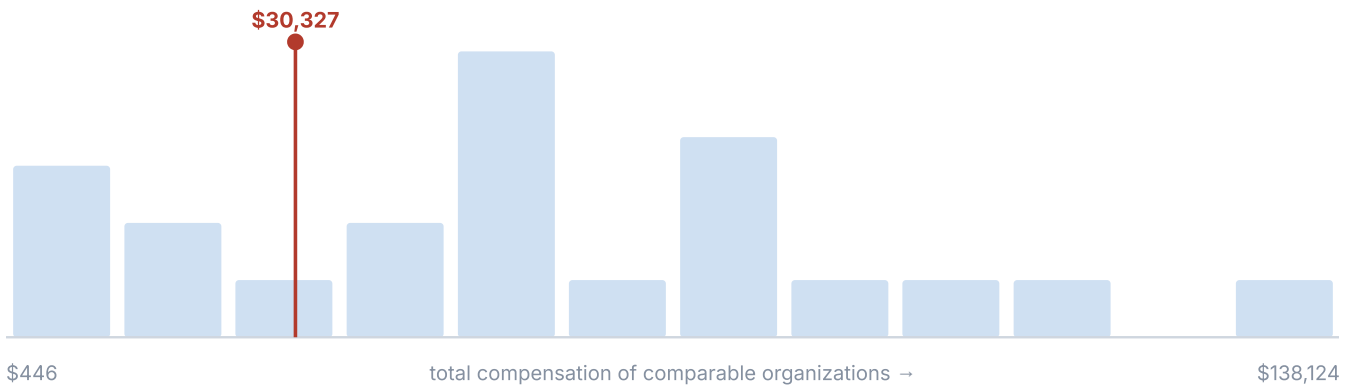
BUDGET Total revenue between \$170,986 and \$382,806 — 0.67x to 1.50x the subject's \$255,204 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (I40), nationwide + budget 0.67–1.5x revenue.

43 organizations qualified on sector, size, and geography

→ **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,334	\$29,139	\$54,568	\$76,605	\$100,550	\$30,327
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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 NY 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
Treatment Court Foundation Of Sweetwater County	WY	\$250,657	Coordinator	\$55,750	\$63,463	2023
Made New Foundation Inc	CA	\$246,584	Executive Director	\$16,500	\$14,711	2024
Women Of Hope Inc	OH	\$245,629	Executive Director	\$62,500	\$70,373	2023
Battered But Not Broken	SC	\$245,008	Executive Director And Founde	\$50,485	\$55,990	2023
Jumpstart	SC	\$239,883	President	\$85,000	\$94,268	2023
Ronnies House	CA	\$230,126	Executive Director	\$500	\$446	2024
The Four-seven Inc	OH	\$280,797	Executive Director	\$73,392	\$80,265	2024
Inside Out Network Inc	AZ	\$225,997	President And Executive Director	\$89,165	\$88,545	2024
A Safe Space Of St Charles	LA	\$289,384	Executive Director	\$26,004	\$29,566	2024
The Help	MO	\$220,300	President	\$97,812	\$106,972	2024
The Rise Partnership Inc	NY	\$220,000	Director/president	\$68,554	\$65,854	2023
On My Grind Reentry Services Inc	CA	\$218,608	President & Ceo	\$7,360	\$6,756	2023
Haiti Prison And Rehabilitation Ministry	TX	\$218,379	Chairman	\$9,150	\$9,450	2024
Unlock Tomorrow	CA	\$292,428	President	\$48,560	\$43,297	2024
Sustainable Alamance	NC	\$215,496	Director	\$50,000	\$53,346	2024
New Life Mission Inn - Missouri	MO	\$212,605	Executive Di	\$36,193	\$40,752	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greater Falls Community Justice Center	VT	\$212,483	Executive Director	\$49,920	\$51,882	2024
Reaching Out From Within Inc	KS	\$209,688	Executive Director	\$68,125	\$78,240	2023
North Alabama Court Referral	AL	\$301,657	Exec Dir	\$123,820	\$138,124	2024
R-3 Restorations	KY	\$303,947	Executive Di	\$77,809	\$88,868	2023
Getpaid Inc	PA	\$204,940	Executive Vice President	\$45,523	\$46,876	2024
Black Liberation Fund	SC	\$203,633	President	\$120,000	\$129,267	2024
Released	FL	\$307,763	Executive Director	\$20,142	\$19,034	2025
Phoenix Rising Transitions	OR	\$309,798	Executive Director	\$55,274	\$54,568	2023
1 Hundred Years Enterprise Foundation	CA	\$310,760	President	\$8,775	\$8,055	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2022 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 NY 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 43 organizations. Compensation range \$446–\$138,124; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$255,204); for reference, expenses \$262,963 and assets \$24,262.

ROLE MATCH Toney L Earl Jr, reported title *"Executive Dir."*, 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	28 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	28 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 (Toney L Earl Jr) 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 43 similarly situated organizations (Same NTEE sector (I40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,327 is reasonable (approximately the 28th 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.