

Courageous And Free Inc

Executive Director / CEO

EIN 883254390

FL · NTEE P62

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Carolyn Pankalla, Executive Director / CEO** (\$28,769) 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 6th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Carolyn Pankalla — 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 (P62).

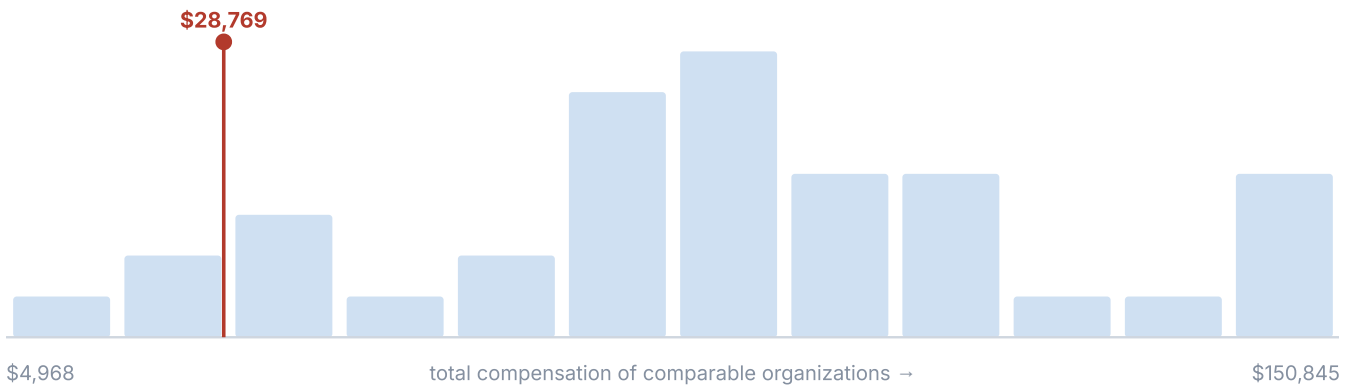
BUDGET Total revenue between \$273,315 and \$611,901 — 0.67x to 1.50x the subject's \$407,934 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P62), 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



\$34,283

\$65,648

\$83,449

\$103,640

\$136,318

\$28,769



■ 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 FL 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 |
|---|-------|-----------|--------------------------------|-----------------|------------------|------|
| Underground Ne | CT | \$408,097 | Executive Director | \$84,000 | \$83,838 | 2024 |
| Share The Love Ocala Inc | FL | \$408,881 | Director | \$29,000 | \$29,000 | 2024 |
| Hidden Water Inc | NY | \$414,681 | Founder And Executive Director | \$155,820 | \$149,883 | 2024 |
| Thistle And Bee Enterprises Inc | TN | \$417,650 | Ceo | \$120,558 | \$138,879 | 2023 |
| End Slavery Ga | GA | \$389,684 | Director | \$46,400 | \$51,130 | 2023 |
| Compassion To Act Incorporated | NC | \$387,192 | Board Member, President | \$61,167 | \$67,277 | 2024 |
| International Networks Of Hearts | CA | \$383,527 | Ceo | \$72,000 | \$68,136 | 2023 |
| Casa Of Lafourche Inc | LA | \$377,414 | Executive Director | \$4,238 | \$4,968 | 2024 |
| Food Yoga International Inc | DE | \$375,886 | President | \$29,000 | \$31,120 | 2023 |
| Tip Of Southern Nevada Inc | NV | \$444,032 | Ceo | \$101,028 | \$107,798 | 2024 |
| Helping Establish Assistance Resource | CA | \$445,744 | Executive Dir. | \$26,120 | \$24,719 | 2023 |
| New York City District Council Of | NY | \$369,950 | Director | \$152,881 | \$147,056 | 2024 |
| Advocates Victim Assistance Team Of | CO | \$447,591 | Executive Di | \$90,646 | \$92,523 | 2024 |
| Empowerment Collaborative Of | NY | \$365,852 | Executive Director | \$43,047 | \$41,407 | 2024 |
| Rivercross Inc | NC | \$358,879 | Executive Di | \$78,600 | \$86,452 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|--------------------------------|-----------------|------------------|------|
| Professional Christian Counseling S | TX | \$352,504 | Owner | \$62,245 | \$66,279 | 2024 |
| Corries House | MN | \$471,931 | Executive Dir. | \$35,600 | \$37,445 | 2024 |
| Connected Kids Inc | OK | \$342,444 | Ceo And Founder | \$125,000 | \$150,845 | 2023 |
| Anti-human Trafficking Intelligence | NC | \$341,891 | Founder / Chief Executive | \$114,411 | \$125,840 | 2024 |
| Instituto De Psicotraumatologia De Pr Inc | PR | \$477,403 | Director | \$91,112 | \$91,112 | 2024 |
| Swainqualla Safe Inc | NC | \$336,530 | Executive Director | \$57,963 | \$63,753 | 2024 |
| Season Of Justice Corporation | IN | \$480,919 | Executive Director (Jan - Jul) | \$66,278 | \$74,401 | 2024 |
| The Traron Center | DC | \$485,850 | Founderpresident | \$87,612 | \$81,840 | 2024 |
| The Child Advocacy Center Of Carroll County | NH | \$321,856 | Executive Director | \$103,279 | \$104,512 | 2023 |
| Copper River Basin Child Advocacy Center | AK | \$320,713 | Executive Dir. | \$85,200 | \$89,270 | 2023 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 \$4,968–\$150,845; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$407,934); for reference, expenses \$250,702 and assets \$271,381.

| | |
|------------------------|---|
| ROLE MATCH | Carolyn Pankalla, reported title " <i>PRESIDENT</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 | 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 | 6 th |
| Total compensation (D + F), as reported (no adjustments) | 6 th |
| Reportable pay only (column D), adjusted | 11 th |
| All sources (D + E + F), adjusted | 6 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 (Carolyn Pankalla) 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 (P62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,769 is reasonable (approximately the 6th 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.