

Released

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Emily Westerholm, Executive Director / CEO** (\$20,142) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

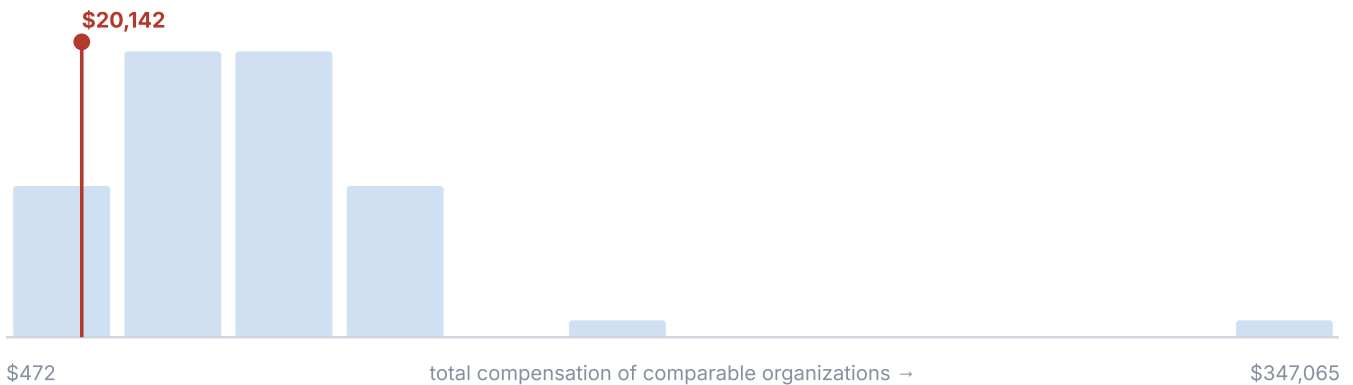
Benchmarked executive: Emily Westerholm — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I40).
BUDGET	Total revenue between \$206,201 and \$461,644 — 0.67x to 1.50x the subject's \$307,763 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I40), nationwide + budget 0.67–1.5x revenue.

54 organizations qualified on sector, size, and geography → **54** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,671	\$38,207	\$59,576	\$81,927	\$103,781	\$20,142
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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 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
Phoenix Rising Transitions	OR	\$309,798	Executive Director	\$55,274	\$57,743	2023
1 Hundred Years Enterprise Foundation	CA	\$310,760	President	\$8,775	\$8,524	2023
R-3 Restorations	KY	\$303,947	Executive Di	\$77,809	\$94,039	2023
Women Of Substance & Men Of Honor	CA	\$311,830	President	\$43,551	\$42,304	2023
Fou Movement Inc	CA	\$312,488	Ceo	\$19,900	\$18,776	2024
North Alabama Court Referral	AL	\$301,657	Exec Dir	\$123,820	\$146,160	2024
Childrens Voice Casa Inc	GA	\$318,188	Executive Dir.	\$66,540	\$75,263	2023
Unlock Tomorrow	CA	\$292,428	President	\$48,560	\$45,817	2024
Mileposts Foundation Inc	FL	\$323,586	President	\$2,119	\$2,175	2024
Communities For Restorative Justice	MA	\$324,292	Executive Director	\$110,058	\$108,063	2024
A Safe Space Of St Charles	LA	\$289,384	Executive Director	\$26,004	\$31,287	2024
Navajo Bic Overcomers	NM	\$328,873	Executive Di	\$4,235	\$4,977	2024
Smile Inc	WI	\$329,122	Ceo	\$67,525	\$79,330	2023
The Four-seven Inc	OH	\$280,797	Executive Director	\$73,392	\$84,935	2024
Transitions Of Dyer County	TN	\$335,492	Executive Director	\$45,050	\$51,741	2024
Ncircle Inc	KS	\$338,461	Executive Dir.	\$69,973	\$85,038	2023
Bethany Haven Inc	KY	\$344,379	Executive Director	\$52,648	\$60,211	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Trinity Restoration Ministries	TX	\$346,973	President/executive Director	\$27,000	\$30,382	2023
Joshua's Promise Ministries Inc	FL	\$353,006	President	\$37,200	\$38,184	2024
Rebuilding Exoffenders Successfully	FL	\$360,213	Executive Director	\$72,000	\$73,905	2024
Made Transitional Services	NY	\$255,204	Executive Dir.	\$30,327	\$32,092	2022
Treatment Court Foundation Of Sweetwater County	WY	\$250,657	Coordinator	\$55,750	\$67,155	2023
Made New Foundation Inc	CA	\$246,584	Executive Director	\$16,500	\$15,568	2024
Women Of Hope Inc	OH	\$245,629	Executive Director	\$62,500	\$74,467	2023
Battered But Not Broken	SC	\$245,008	Executive Director And Founde	\$50,485	\$59,247	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 2025 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 54 organizations. Compensation range \$472–\$347,065; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$307,763); for reference, expenses \$270,293 and assets \$52,560.

ROLE MATCH Emily Westerholm, reported title *"Executive Director"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer 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	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	15 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 (Emily Westerholm) 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 10, 2026, comparing compensation against 54 similarly situated organizations (Same NTEE sector (I40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,142 is reasonable (approximately the 17th 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 10, 2026.