

Kings Ranch Of Jonesboro Inc

Executive Director / CEO

EIN 208227138
 AR · NTEE P73
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Lee Cooper, Executive Director / CEO** (\$1,125) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Lee Cooper — reported title "VICE-PRESIDENT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

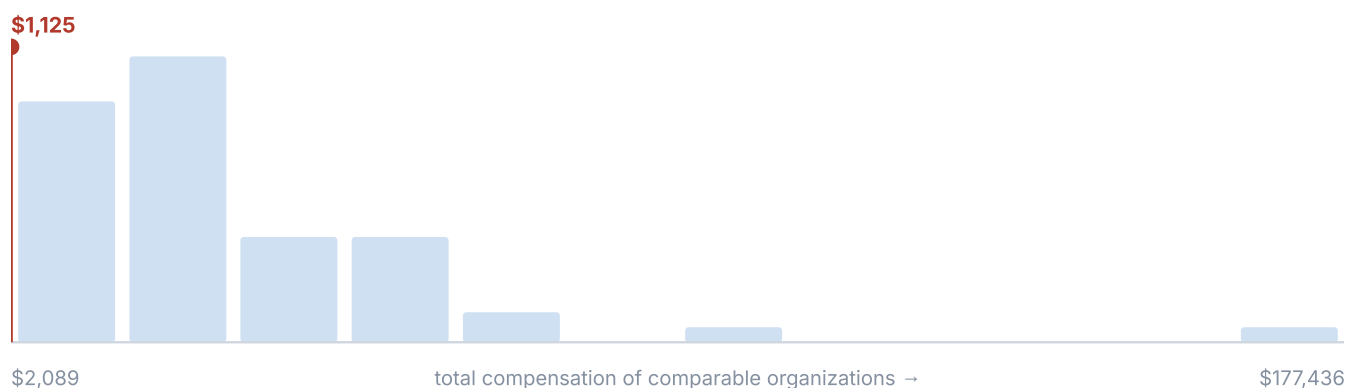
SECTOR Organizations sharing the subject's NTEE classification (P73).

BUDGET Total revenue between \$134,468 and \$301,048 — 0.67x to 1.50x the subject's \$200,699 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,636

\$12,184

\$20,055

\$39,916

\$57,377

\$1,125



■ 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 AR 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
Mill River Community Housing Corporation	RI	\$201,240	President	\$52,490	\$46,099	2023
Ruths Way Inc	PA	\$201,399	Executive Director	\$50,719	\$44,997	2024
Valor Apartment Associates	WA	\$201,656	President And Ceo	\$24,457	\$20,055	2023
Mental Health Programs Inc Ix	MA	\$199,525	President	\$12,032	\$9,371	2025
Boys And Girls Home Of Nebraska Inc	IA	\$198,253	President/ceo	\$7,742	\$7,541	2024
Digs Inc	GA	\$196,504	Executive Director	\$3,000	\$2,763	2023
Forest Acres Inc	IA	\$211,203	Top Management Official	\$19,545	\$19,601	2023
United Church Home Society Inc	NY	\$211,411	Executive Director	\$89,466	\$71,922	2024
Rise Corp	OK	\$189,784	Executive Di	\$53,125	\$53,579	2023
Amoskeag Residences Inc	NH	\$211,636	Board Member/ceo	\$24,023	\$19,734	2024
North Willows Inc	MS	\$212,441	Secretary/exec Director	\$19,696	\$19,516	2024
Attention Home Inc	FL	\$215,483	President	\$75,000	\$62,681	2024
Kennedy Institute Housing Corporation	DC	\$185,873	President And Ceo	\$14,495	\$11,316	2024
Life Concepts Group Home Li Inc	FL	\$215,823	Chief Executive Officer	\$24,427	\$21,018	2023
Sioux Residential Services Inc	SD	\$217,138	Lifescape Ceo	\$41,730	\$39,916	2025
Confac Group Homes Inc	NY	\$183,704	President & Coo	\$23,348	\$19,324	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fayette Hills Unity Inc	WV	\$222,161	President	\$53,483	\$51,518	2024
Renewed Treasures Ministries	MO	\$224,288	President	\$24,000	\$22,614	2024
Fairhaven Ministry Of Faith Hope & Love	LA	\$224,626	Director	\$19,800	\$19,396	2024
Family Guidance Center Transitional Housing Corporation	MO	\$174,338	Co-ceo	\$50,151	\$47,256	2024
Agape Home Inc	FL	\$173,631	Director/tre	\$26,400	\$22,064	2024
United Cerebral Palsy Group Homes Inc	FL	\$228,719	President & Ceo	\$30,973	\$25,886	2024
Ashland County Residential Services	OH	\$229,128	Operations M	\$7,589	\$7,362	2023
Hope Restored Human Services Inc	MA	\$171,160	President	\$13,000	\$10,125	2025
Mental Health Programs Inc Viii	MA	\$166,830	President	\$12,032	\$9,371	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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 53 organizations. Compensation range \$2,089–\$177,436; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$200,699); for reference, expenses \$229,593 and assets \$573,894.

ROLE MATCH Lee Cooper, reported title "*VICE-PRESIDENT*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the**

board should confirm this is a comparable role.

RELATED-ORG PAY	35 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	0 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 (Lee Cooper) 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 53 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,125 is reasonable (approximately the 0th 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.