

Borneo Research Council

Executive Director / CEO

EIN 208418924
 ME · NTEE C05
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Charity R Appell, Executive Director / CEO** (\$18,994) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

Benchmarked executive: Charity R Appell — reported title “Treasurer”, 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 (C05).

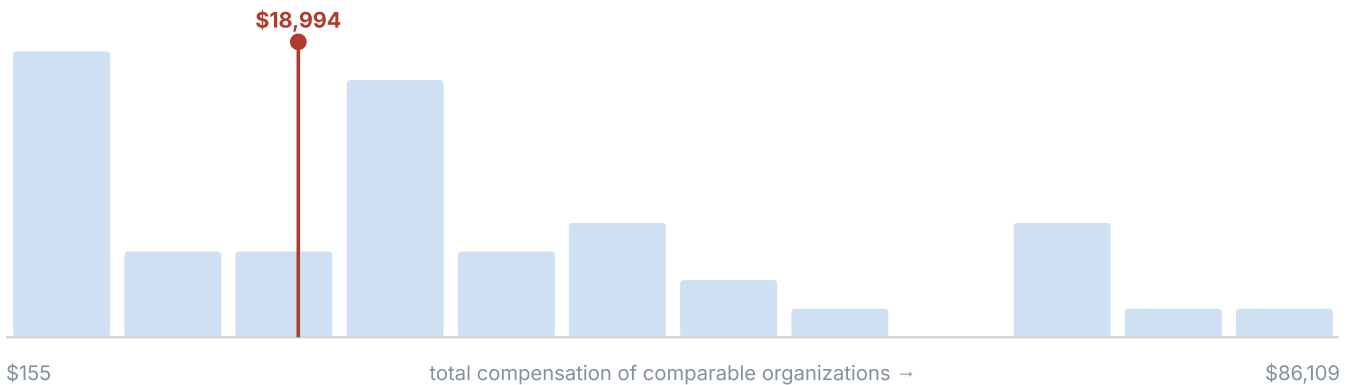
BUDGET Total revenue between \$38,372 and \$85,909 — 0.67x to 1.50x the subject's \$57,273 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

41 organizations qualified on sector, size, and geography

→ **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,333	\$10,375	\$24,180	\$41,393	\$67,949	\$18,994
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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 ME 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
Outdoor Intervention Inc	IN	\$57,041	President	\$39,803	\$40,716	2024
Magellan Foundation Inc	NY	\$56,783	President -	\$7,030	\$6,003	2025
Bristol Virginia Public Schools Education Foundation	VA	\$57,923	Executive Director	\$28,554	\$27,533	2023
Mcgill Rose Garden	SC	\$56,585	Sr Garden Di	\$23,500	\$23,781	2024
Worldopt Institute Inc	HI	\$58,166	Secretary	\$13,221	\$11,482	2024
School Of Living	PA	\$56,215	Assistant Treasurer	\$2,138	\$2,068	2024
Friends Of Merrymeeting Bay	ME	\$58,443	Database Manager	\$155	\$155	2023
350org Action Fund	MA	\$58,516	Executive Director	\$34,973	\$30,485	2024
The Sunflower Land Trust Inc	KS	\$55,628	Chief Exec. Officer	\$32,500	\$34,058	2024
Islands First Inc	NY	\$58,985	Executive Director	\$50,317	\$45,407	2023
Warsaw Biblical Gardens Inc	IN	\$54,425	Board Member	\$6,200	\$6,342	2024
Partnership For Environmental Progress	CA	\$53,220	Executive Dir.	\$66,000	\$56,915	2023
First People's Conservation Council	LA	\$61,737	President	\$3,000	\$3,204	2024
Recycling Rules Inc	MA	\$48,970	Founder And Executive Director	\$22,000	\$19,743	2023
Sportsmens Club Sauk Rapids Inc	MN	\$48,583	President	\$599	\$574	2024
Oakfield Conservation Club	WI	\$65,968	President	\$500	\$521	2023
Solar Austin	TX	\$66,281	Executive Director	\$26,833	\$26,036	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Foothill Conservancy	CA	\$66,411	Executive Director	\$26,926	\$22,553	2024
Lake Erie Waterkeeper Inc	OH	\$67,619	Executive Director	\$6,000	\$6,164	2024
Pines And Prairies Land Trust	TX	\$67,739	Executive Director	\$76,210	\$76,132	2023
Community Counts Colorado Inc	CO	\$67,973	Executive Di	\$23,100	\$22,120	2023
National Historic Trails Center	WY	\$68,225	Executive Director	\$40,000	\$41,548	2024
Open Water Foundation	CO	\$45,650	Ceo	\$28,000	\$26,044	2024
Center For Ecological Living & Learning	MD	\$69,268	President	\$94,952	\$86,109	2024
Go Alliance	OR	\$70,080	Director, President, Executive Director	\$76,680	\$69,074	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME cost of living and 2023 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 ME 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 41 organizations. Compensation range \$155–\$86,109; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$57,273); for reference, expenses \$7,264 and assets \$652,782. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Charity R Appell, reported title "*Treasurer*", 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 4 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	34 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 rd

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 (Charity R Appell) 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 41 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,994 is reasonable (approximately the 34th 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.