

# Center For Changes

Executive Director / CEO

EIN 382421507  
 MI · NTEE A33Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **David M Finkel, Executive Director / CEO** (\$33,600) against **every comparable organization** that fit the selection criteria — **324** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** David M Finkel — 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 (A33Z).
BUDGET	Total revenue between \$45,401 and \$101,646 — 0.67x to 1.50x the subject's \$67,764 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**324** organizations qualified on sector, size, and geography → **324** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,057	\$7,329	\$16,743	\$31,085	\$46,856	\$33,600
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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 MI 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
<a href="#">Faribault Community Television</a>	MN	\$67,798	Station Mngr	\$47,508	<b>\$44,175</b>	2024
<a href="#">Heath Community Arts Council</a>	OH	\$67,989	Executive Di	\$40,000	<b>\$41,046</b>	2023
<a href="#">Arpi Publishing</a>	CA	\$68,026	Trustee	\$8,000	<b>\$6,693</b>	2023
<a href="#">Monadnock Chorus</a>	NH	\$67,449	Artistic Director	\$12,300	<b>\$10,688</b>	2024
<a href="#">Stanley Museum Inc</a>	ME	\$67,395	Executive Director	\$15,683	<b>\$15,215</b>	2023
<a href="#">Peacepathways</a>	MO	\$67,313	Executive Di	\$74,596	<b>\$74,350</b>	2024
<a href="#">Move The World</a>	CA	\$68,220	President & Ceo	\$30,550	<b>\$24,185</b>	2025
<a href="#">Casoe Inc</a>	MI	\$68,300	Ceostore Manager	\$24,000	<b>\$24,984</b>	2022
<a href="#">Friends Of Col Ben Stephenson House</a>	IL	\$68,398	Museum Director	\$44,318	<b>\$42,212</b>	2023
<a href="#">Grippio Stage Company Inc</a>	IL	\$67,129	President/artistic Director	\$30,000	<b>\$28,574</b>	2023
<a href="#">Mag Foundation</a>	CA	\$66,969	President	\$63,448	<b>\$53,080</b>	2023
<a href="#">Bellefontaine Cultural Arts Commission</a>	OH	\$66,936	Co-director	\$6,500	<b>\$6,670</b>	2023
<a href="#">Link Art Gallery</a>	IL	\$68,968	Executive Di	\$17,583	<b>\$16,267</b>	2024
<a href="#">Valley Art Association</a>	OR	\$69,007	Exec. Director	\$27,720	<b>\$23,600</b>	2025
<a href="#">Queens World Film Initiative Inc</a>	NY	\$69,060	Co-founder & Artistic Director	\$2,880	<b>\$2,386</b>	2025
<a href="#">Towne Street Theatre</a>	CA	\$69,090	Secretary	\$10,000	<b>\$8,126</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Society Of Mayflower Descendants</a>	ME	\$66,399	Governor	\$1,500	<b>\$1,455</b>	2023
<a href="#">Maryland Conservatory Of Music Inc</a>	MD	\$69,212	President And Executive Director	\$74,268	<b>\$67,270</b>	2023
<a href="#">Fermata Arts Foundation Inc</a>	CT	\$66,300	President	\$3,248	<b>\$2,950</b>	2023
<a href="#">Echo Park Film Center</a>	CA	\$69,228	Executive Director	\$45,090	<b>\$36,639</b>	2024
<a href="#">Waupaca Historical Society</a>	WI	\$66,228	Director	\$24,473	<b>\$24,052</b>	2024
<a href="#">Hartford Preservation Alliance Inc</a>	CT	\$66,165	Executive Dir.	\$21,000	<b>\$19,076</b>	2023
<a href="#">East Austin Creative Coalition Inc</a>	TX	\$69,524	Executive Director	\$17,545	<b>\$17,003</b>	2023
<a href="#">Ss Columbia Project</a>	NY	\$65,891	Chairwoman	\$20,000	<b>\$17,509</b>	2023
<a href="#">North Myrtle Beach Area Historical</a>	SC	\$69,735	Director	\$47,000	<b>\$44,952</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	324 organizations. Compensation range \$1–\$419,486; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$67,764); for reference, expenses \$80,840 and assets \$146,695.
ROLE MATCH	David M Finkel, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	32 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	79 <sup>th</sup>
All sources (D + E + F), adjusted	69 <sup>th</sup>

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 (David M Finkel) 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 324 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,600 is reasonable (approximately the 77<sup>th</sup> 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.