

Cedar Falls Band Inc

Executive Director / CEO

EIN 421075385
 IA · NTEE A6C
 FY ending 2024-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Judy Larkin, Executive Director / CEO** (\$760) against **every comparable organization** that fit the selection criteria — **729** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Judy Larkin — 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 (A6C).
BUDGET	Total revenue between \$82,498 and \$184,698 — 0.67x to 1.50x the subject's \$123,132 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

729 organizations qualified on sector, size, and geography → **729** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,260	\$12,224	\$25,757	\$43,664	\$61,077	\$760
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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 IA 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
Gordon Education Initiatives For	TX	\$123,161	Executive Di	\$30,170	\$27,563	2024
Asbury Park Arts Council Inc	NJ	\$123,192	Secretary/ex	\$77,140	\$62,902	2024
People Power Media	CA	\$123,006	Secretary	\$6,000	\$4,732	2024
All Cultures Equal Inc	IA	\$123,407	Executive Dir.	\$14,300	\$14,722	2023
One Achord Guitar Lessons Inc	CA	\$122,814	President	\$77,624	\$61,217	2024
The Walter Hive	AZ	\$123,495	Executive Director	\$75,790	\$68,536	2023
Chsee Inc	NY	\$123,771	Treasurer	\$4,760	\$3,928	2024
Codington County Historical Society	SD	\$123,793	Museum Director	\$49,778	\$51,655	2023
Copper Country Community Arts Council	MI	\$122,447	Executive Director	\$43,986	\$42,689	2023
Studio Place Arts Inc	VT	\$123,837	Executive Director	\$65,805	\$60,492	2024
Swiss Center Of North America Inc	WI	\$122,276	President/ceo (As Of April 2024)	\$51,154	\$48,791	2024
Ballet Afsaneh Art & Culture Society	CA	\$124,017	Executive Director	\$19,500	\$15,378	2024
Denver Ballet Theatre	CO	\$124,128	Artistic Director	\$40,000	\$36,064	2023
Bloomfield Access Television	CT	\$124,200	Executive Director	\$67,813	\$58,069	2024
Granby Community Access And Media Inc	MA	\$124,269	Executive Director	\$25,449	\$20,886	2024
Susan B Anthony Birthplace Museum Inc	MA	\$124,399	Executive Director	\$70,000	\$57,449	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fairfield Bay Library Inc	AR	\$121,856	Director	\$41,507	\$42,611	2024
Bluegrass Heritage Museum Inc	KY	\$121,829	Executive-di	\$38,016	\$37,302	2024
Captain Avery Museum Inc	MD	\$124,562	Executive Director	\$46,688	\$41,042	2023
East End African American Museum	NY	\$124,562	Executive Di	\$20,000	\$16,993	2023
Shakespearean Youth Theater Company	MN	\$124,596	Managing Director	\$36,000	\$33,447	2023
The Sam Houston Masonic Library And Museum Association	TX	\$121,623	Treasurer	\$3,000	\$2,670	2025
Alianta Inc	DC	\$121,565	Chair	\$2,725	\$2,248	2023
Museum Of Deaf History Arts And Culture	KS	\$124,707	Co-executive Director	\$45,833	\$46,558	2023
Small Steps Nurturing Center Foundation	TX	\$124,777	Executive Director	\$9,640	\$9,067	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 729 organizations. Compensation range \$211-\$407,119; filing years 2021-2025.

SIZE BASIS Matched on total revenue (\$123,132); for reference, expenses \$92,406 and assets \$1,333,905.

ROLE MATCH	Judy Larkin, reported title <i>"PRESIDENT"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	1 st

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 (Judy Larkin) 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 729 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$760 is reasonable (approximately the 1st 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.