

Children's Healing

Executive Director / CEO

EIN 611499793

OR · NTEE P30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Barbara Mcdowell, Executive Director / CEO** (\$13,274) against **every comparable organization** that fit the selection criteria — **136** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Barbara Mcdowell — reported title "EXECUTIVE DIRECTOR (THRU FEB. '24)", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P30).

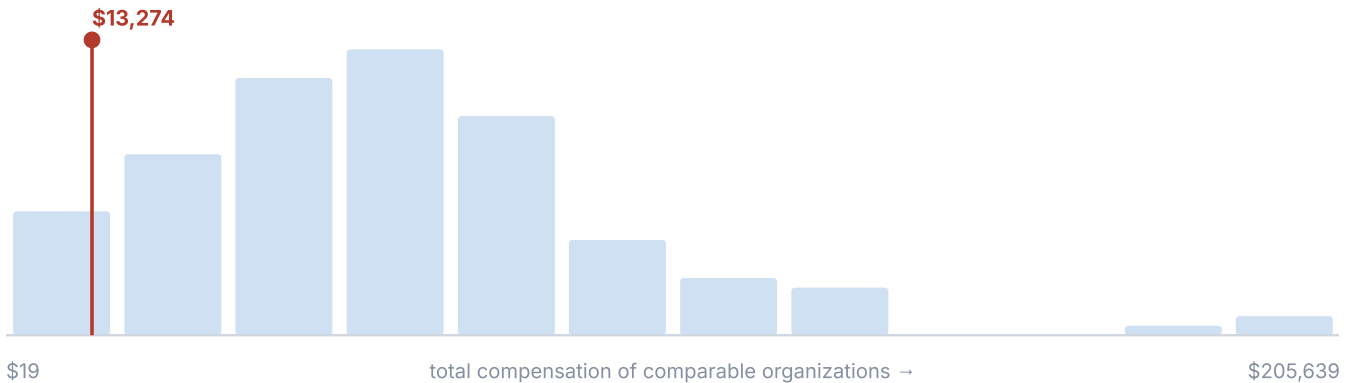
BUDGET Total revenue between \$141,652 and \$317,131 — 0.67x to 1.50x the subject's \$211,421 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

136 organizations qualified on sector, size, and geography

→ **136** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,642	\$36,221	\$58,208	\$77,539	\$102,242	\$13,274
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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 OR 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
Systems Of Care Initiative Inc	KS	\$212,215	Executive Director	\$65,000	\$75,617	2024
Harvest Family Life Ministries Hawaii	HI	\$210,176	Executive Director	\$37,800	\$36,443	2024
Reset Mentoring	TX	\$213,227	President	\$60,600	\$65,276	2024
Court Appointed Special Advocates Of	AL	\$213,545	Executive Director	\$55,029	\$64,017	2024
Highland Haven	OR	\$213,720	President	\$750	\$750	2024
Lil Iguanas Child Safety Found	NH	\$213,976	Exec Director	\$41,600	\$41,363	2024
St Clair County Sav-a-life Inc	AL	\$208,801	Executive Director	\$35,541	\$41,346	2024
House Of Healing Inc	OK	\$214,185	Chief Executive Officer	\$54,056	\$64,096	2024
Hicks-wright Corporation Aurora	IL	\$214,705	Hicks	\$57,450	\$60,819	2024
Safe Talk For Teens	NV	\$216,440	President/director	\$84,050	\$90,722	2024
Mask Mothers Awareness On School Age Kids	AZ	\$205,709	President	\$85,723	\$88,775	2024
Riverways Pregnancy Resource Center	MO	\$204,953	Executive Director	\$44,615	\$50,884	2024
Casa Del Valle Inc	CO	\$204,734	Executive Director	\$7,500	\$7,545	2025
Pointters Community Inities	WI	\$218,289	Ceo	\$71,923	\$80,884	2024
Indiana Chapter Of National	IN	\$218,937	Executive Di	\$97,988	\$111,273	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
88 Bikes	WA	\$203,613	Exec Directo	\$16,239	\$15,252	2025
Jeoc-jireh Empowerment Outreach	NC	\$219,814	President	\$22,080	\$25,293	2023
Fostering Sweet Dreams Inc	OK	\$220,043	Executive Director	\$23,000	\$27,272	2024
Brave Heart - Children In Need Inc	LA	\$202,660	Exec Director	\$24,000	\$28,458	2024
Borderland Cheer And Dance	NM	\$220,198	Denny	\$54,600	\$63,237	2024
Gates Of Freedom	WA	\$202,481	Secretary	\$10,000	\$9,925	2023
A Positive Attitude Outlook Of Southern	CA	\$220,407	Executive Director	\$51,356	\$49,163	2023
Edward Pierce Center For Autism Inc	MS	\$221,540	Registered Behavior Tech	\$19,061	\$23,535	2023
Grahamtastic Connection	ME	\$201,115	Executive Director	\$57,723	\$64,079	2023
Counseling Inc	OK	\$221,903	Exec Director	\$58,975	\$71,994	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 136 organizations. Compensation range \$19–\$205,639; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$211,421); for reference, expenses \$242,599 and assets \$204,204.

ROLE MATCH	Barbara Mcdowell, reported title "EXECUTIVE DIRECTOR (THRU FEB. '24)", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	7 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	7 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 (Barbara Mcdowell) 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 136 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,274 is reasonable (approximately the 7th 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.