

Northeast Arkansas Charitable Foundation Inc

Executive Director / CEO

EIN 710713937

AR · NTEE B110

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Cindy Gowen, Executive Director / CEO** (\$5,400) against **every comparable organization** that fit the selection criteria — **152** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Cindy Gowen — reported title “2901 DOYLE, NEWPORT AR 72112”, 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 (B110).
BUDGET	Total revenue between \$260,842 and \$583,975 — 0.67x to 1.50x the subject's \$389,317 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

152 organizations qualified on sector, size, and geography → **152** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,648 10TH	\$16,567 25TH	\$37,541 MEDIAN	\$63,314 75TH	\$95,411 90TH	\$5,400 THIS ORG · 10TH
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\$5,400



■ 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
Global Risk Management Institute	NY	\$388,639	President	\$76,312	\$63,159	2023
Keya Foundation Llc	SD	\$390,425	Director	\$57,202	\$56,163	2024
Bartholomew Consolidated School	IN	\$391,263	Executive Director	\$35,000	\$33,806	2023
Village Association	OR	\$386,169	Board Member	\$720	\$595	2024
Dolls & Dreams	DC	\$383,183	Executive Director Interim Chair	\$106,500	\$83,143	2024
Friends Of Baystate Academy Charter	MA	\$396,862	President	\$151,453	\$124,655	2023
Forest Hills Foundation For	OH	\$398,447	Executive Di	\$45,500	\$41,768	2025
Midland County Public Library Foundation	TX	\$399,268	Executive Director	\$91,290	\$81,241	2024
Cuny School Of Professional Studies	NY	\$376,120	Interim Dean	\$146,720	\$117,949	2024
Palm Arts Inc	CO	\$402,787	Managing Dir	\$16,771	\$13,938	2025
Aggie Sandstone Foundation	UT	\$375,484	Director & Treasurer	\$78,986	\$70,065	2025
New Century Academy Affiliated Building	MN	\$375,000	Executive Director	\$9,880	\$8,685	2024
Cyberwarrior Foundation Inc	MA	\$404,839	Executive Director	\$120,193	\$98,926	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Good Shepherd Mission Network Inc	LA	\$370,465	Chief Executive Officer	\$16,192	\$15,862	2024
St Coletta Of Wisconsin	WI	\$408,422	Director (Thru June 2024)	\$8,312	\$7,723	2024
Fern Creek High School	KY	\$369,368	Chair	\$18,000	\$17,204	2024
Monte Cassino Charitable Trust	OK	\$367,245	Ex-officio Trustee	\$22,085	\$22,274	2023
Friends Of Martin Luther King Jr	MA	\$367,135	President	\$145,936	\$120,114	2023
Robert E And Elizabeth L Kahn	NH	\$366,440	Trustee	\$156,890	\$132,686	2023
Magellan Education Foundation Inc	NC	\$365,340	Secretary	\$15,529	\$14,697	2023
Midlothian Band Boosters	TX	\$361,798	Treasurer	\$1,200	\$1,040	2025
Bms Building Company	MN	\$360,320	Executive Director	\$8,035	\$7,272	2023
The Maggie L Walker Governor's School	VA	\$358,293	Executive Director	\$85,000	\$71,132	2025
Maine Center Ventures	ME	\$357,196	Ceo (Resigned September 2022)	\$47,244	\$43,329	2023
Elevate Atlanta Inc	GA	\$422,818	Executive Director	\$80,000	\$73,675	2023

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	152 organizations. Compensation range \$595–\$474,784; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$389,317); for reference, expenses \$101,821 and assets \$1,566,329. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Cindy Gowen, reported title "2901 DOYLE, NEWPORT AR 72112", 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	66 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	10 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	8 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 (Cindy Gowen) 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 152 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,400 is reasonable (approximately the 10th 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.