

O'brien County Economic Development

Executive Director / CEO

EIN 421375644
 IA · NTEE S41
 FY ending 2025-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Kiana Johnson, Executive Director / CEO** (\$94,272) against **every comparable organization** that fit the selection criteria — **535** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

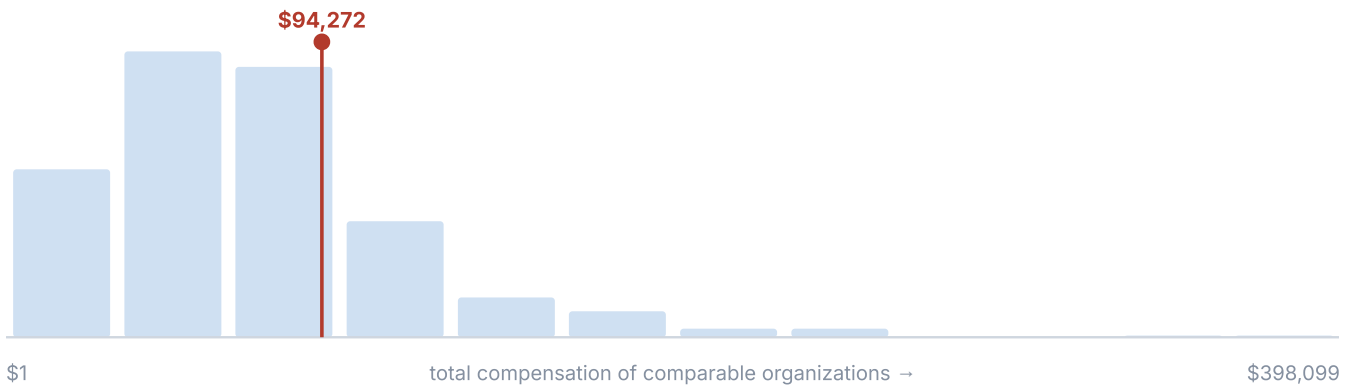
Benchmarked executive: Kiana Johnson — reported title "EXEC DIRECTO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$190,000 and \$425,374 — 0.67x to 1.50x the subject's \$283,583 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

535 organizations qualified on sector, size, and geography → **535** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,757	\$42,004	\$67,677	\$94,791	\$130,410	\$94,272
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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
Associated Minority Contractors Of	AZ	\$283,342	President	\$126,300	\$113,870	2024
Savannah Area Chamber Of Commerce	GA	\$283,246	President	\$37,720	\$35,555	2024
Medef International Washington - Dc Offi	DC	\$282,567	Ceo	\$153,708	\$126,448	2024
Wosa Export Marketing Ltd	NY	\$282,317	Manager	\$136,390	\$115,538	2024
Invest Texas Council	TX	\$285,000	Director	\$10,000	\$9,655	2023
Evansville Regional Business Committee	IN	\$285,032	President	\$116,700	\$118,778	2023
Ypo Patriot Gold Chapter Of The Young Presidents Organization Inc	MA	\$282,000	Chapter Administrator	\$50,000	\$41,035	2025
Cen-tex Hispanic Chamber Of Comm	TX	\$285,750	Presedent/ceo	\$75,315	\$70,627	2024
Central Wisconsin Board Of Realtors Inc	WI	\$285,838	Ceo	\$116,912	\$114,462	2024
Ports Association Of Louisiana	LA	\$285,916	Executive Director	\$93,579	\$99,452	2023
Medicinelouisiana Inc	LA	\$285,959	Executive Director	\$253,855	\$262,047	2024
Bellevue Chamber Of Commerce Incorporated	NE	\$281,155	President / Ceo	\$97,005	\$95,288	2025
Iowa Brewers Guild	IA	\$286,382	Executive Director	\$106,262	\$106,262	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Milk Haulers Assn	WI	\$279,994	Executive Director	\$65,000	\$65,518	2023
Motion Palpation Institute Inc	OH	\$287,259	President	\$15,000	\$14,894	2024
Catholic Healthcare Partnership Of New Jersey	NJ	\$279,899	President	\$206,127	\$172,529	2024
National Archery Buyers Association	MN	\$287,339	Executive Director	\$86,210	\$82,217	2023
Florida Association Of Managing	FL	\$279,644	Ceo	\$130,750	\$115,147	2024
Tampa Bay Trial Lawyers Association	FL	\$287,622	Executive Di	\$56,000	\$50,775	2023
Structural Engineers Association Of	UT	\$279,362	Executive Di	\$25,300	\$24,274	2024
Small Business In Transportation	FL	\$287,830	President	\$75,000	\$68,001	2023
Arizona Craft Brewers Guild Inc	AZ	\$288,025	Executive Director	\$55,000	\$51,052	2023
Beckley Board Of Realtors Inc	WV	\$288,077	Executive Of	\$25,217	\$25,596	2024
Insurance Institute Of Kentucky	KY	\$279,013	President	\$39,570	\$39,854	2024
International Association For The Stability Handli	GA	\$278,729	Secretary	\$7,200	\$6,787	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA cost of living and 2025 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	535 organizations. Compensation range \$1–\$398,099; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$283,583); for reference, expenses \$212,229 and assets \$3,069,348.
ROLE MATCH	Kiana Johnson, reported title "EXEC DIRECTO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	24 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	75 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	71 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 (Kiana Johnson) 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 535 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$94,272 is reasonable (approximately the 75th 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.