

# North Dakota High School Coaches

Executive Director / CEO

EIN 450364362

ND · NTEE B112

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Randy Johnson, Executive Director / CEO** (\$10,200) against **every comparable organization** that fit the selection criteria — **129** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Randy Johnson — reported title "EXECUTIVE SECRETARY", 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 (B112).
BUDGET	Total revenue between \$156,908 and \$351,288 — 0.67x to 1.50x the subject's \$234,192 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**129** organizations qualified on sector, size, and geography → **129** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,506	\$16,397	\$29,391	\$55,895	\$82,756	\$10,200
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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 ND 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="#">Ferdinand Building Development</a>	MA	\$233,859	Treasurer/chief Of Operations	\$30,741	<b>\$25,172</b>	2024
<a href="#">Re-imagining Migration Inc</a>	MA	\$232,236	Executive Director	\$215,532	<b>\$181,702</b>	2023
<a href="#">Imagine America Foundation</a>	VA	\$236,304	President & Ceo	\$145,399	<b>\$131,707</b>	2023
<a href="#">Rouse Hsfbbc</a>	TX	\$236,504	Bookkeeper	\$8,300	<b>\$7,566</b>	2024
<a href="#">Kfbsf Inc</a>	NC	\$237,983	Director	\$81,759	<b>\$76,980</b>	2024
<a href="#">The Academic Council On The Un System Inc</a>	DC	\$238,663	Executive Director	\$99,998	<b>\$82,324</b>	2023
<a href="#">National Inventors Hall Of Fame Selection</a>	OH	\$238,787	President	\$74,158	<b>\$73,687</b>	2023
<a href="#">Cornish Foundation</a>	WA	\$228,749	President (Thru 7/24)	\$25,694	<b>\$20,422</b>	2025
<a href="#">Viking Booster Club</a>	ID	\$239,718	Concession Stand Mrg	\$6,130	<b>\$6,118</b>	2023
<a href="#">The Wayne Hospital Foundation Inc</a>	OH	\$228,137	President/ceo	\$42,978	<b>\$42,705</b>	2023
<a href="#">Covenant Academy In The Hills</a>	MI	\$226,604	Ceo	\$72,650	<b>\$68,331</b>	2024
<a href="#">Friends Of Cambridge Rindge And</a>	MA	\$226,231	Program Coordinator	\$44,032	<b>\$35,126</b>	2025
<a href="#">International Association Of Qualitative</a>	IL	\$225,966	Director	\$26,000	<b>\$23,292</b>	2024
<a href="#">Redwood Foundation Inc</a>	KY	\$225,962	Ceo	\$18,505	<b>\$18,116</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cookeville Cosmetology School Inc</a>	TN	\$225,792	President	\$15,600	<b>\$14,942</b>	2024
<a href="#">New Brunswick Education Foundation</a>	NJ	\$243,793	Executive Di	\$60,000	<b>\$48,815</b>	2024
<a href="#">Partners In Education Foundation</a>	KS	\$223,931	Executive Director	\$27,615	<b>\$27,185</b>	2024
<a href="#">Bartow High School Yellow Jackets</a>	FL	\$223,839	Treasurer	\$4,800	<b>\$4,003</b>	2025
<a href="#">Plano Works Leadership Foundation</a>	TX	\$245,302	President/ceo	\$18,331	<b>\$16,278</b>	2025
<a href="#">Goshen Band Boosters Inc</a>	IN	\$222,405	Treasurer	\$2,400	<b>\$2,247</b>	2025
<a href="#">Stafford Education Foundation Incor</a>	VA	\$246,262	Executive Di	\$50,000	<b>\$43,992</b>	2024
<a href="#">Ontario-montclair Schools Foundation</a>	CA	\$246,287	Omsf Director	\$46,396	<b>\$37,585</b>	2023
<a href="#">Santiago Canyon College Foundation</a>	CA	\$246,541	Interim Executive Director (April '23-jun '23)	\$59,204	<b>\$47,961</b>	2023
<a href="#">Santa Clara City Library</a>	CA	\$246,620	Executive Dir.	\$95,968	<b>\$75,513</b>	2024
<a href="#">Whole School Leadership</a>	IL	\$246,631	Executive Director	\$86,000	<b>\$77,043</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND 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 ND 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	129 organizations. Compensation range \$2,247–\$486,310; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$234,192); for reference, expenses \$225,688 and assets \$151,238.
ROLE MATCH	Randy Johnson, reported title " <i>EXECUTIVE SECRETARY</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	51 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	20 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	19 <sup>th</sup>
Reportable pay only (column D), adjusted	56 <sup>th</sup>
All sources (D + E + F), adjusted	16 <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 (Randy 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 9, 2026, comparing compensation against 129 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$10,200 is reasonable (approximately the 20<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.