

Northeast South Dakota Area Health

Executive Director / CEO

EIN 452916884
 SD · NTEE B90
 FY ending 2024-08-31
June 9, 2026

This analysis benchmarks the total compensation of **Mikayla Titus, Executive Director / CEO** (\$66,732) against **every comparable organization** that fit the selection criteria — **381** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

Benchmarked executive: Mikayla Titus — reported title "CENTER DIREC", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$165,254 and \$369,973 — 0.67x to 1.50x the subject's \$246,649 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

381 organizations qualified on sector, size, and geography → **381** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,267	\$24,742	\$47,462	\$68,299	\$93,028	\$66,732
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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 SD 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
Kidspirit Inc	NY	\$246,871	Executive Di	\$30,000	\$25,289	2023
Partners For A Better Education Inc	NY	\$247,629	Executive Dir.	\$47,077	\$38,545	2024
Youth Popular Culture Institute Inc	MD	\$247,809	President	\$91,000	\$77,087	2024
Best Skills Academy	SC	\$247,838	Executive Di	\$29,975	\$28,335	2024
Charleston Main Streets Inc	WV	\$248,225	Executive Director	\$79,250	\$80,046	2023
The Investors Academy Inc	GA	\$245,033	Ceoexecutive Director	\$36,000	\$32,798	2024
Tracy Chamber Of Commerce	CA	\$244,979	Ceo	\$78,900	\$63,556	2023
National Council On Bible Curriculum In Public Schools	NC	\$248,388	President	\$87,234	\$81,672	2024
Project Deep Association Inc	MA	\$244,681	Executive Di	\$65,000	\$51,561	2025
Housing Leadership Of Palm Beach County	FL	\$244,400	President & Ceo	\$125,465	\$106,797	2024
Once Upon Our Time Capsule	IL	\$244,192	Co-founder Board Chair	\$53,335	\$48,914	2023
Beyond The Classroom Inc	SD	\$249,145	President	\$18,000	\$18,000	2024
The Simple Vue Academy Charter School Inc	GA	\$244,023	Executive Director	\$38,749	\$35,303	2024
Wegoja Foundation	SC	\$242,898	Executive Director	\$61,875	\$58,489	2024
Inspire Learning Academy	CA	\$250,570	President	\$57,000	\$44,598	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Endangered Languages Project	OR	\$250,634	Executive Dir.	\$64,434	\$52,820	2025
Ashtabula County Continued Education	OH	\$242,364	Executive Director	\$55,643	\$54,978	2023
Empowerment International	CO	\$250,981	Executive Director	\$61,969	\$55,431	2023
Joy Education Foundation	OK	\$242,191	Executive Director	\$116,590	\$116,326	2024
Coastal Interpretive Center	WA	\$241,549	Executive Dir.	\$52,519	\$43,863	2023
Hack Ny Inc	NY	\$241,537	Director	\$17,500	\$14,329	2024
High Country Home Educators	CO	\$251,826	Secretary/assoc Executive Director	\$12,500	\$11,181	2023
Potential Endeavors	MN	\$241,289	President And Treasurer	\$15,000	\$13,430	2024
Impact Hub Msp	MN	\$252,235	Executive Director	\$80,000	\$71,626	2024
Academy31 Inc	NC	\$240,918	President	\$25,440	\$23,818	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 381 organizations. Compensation range \$9–\$407,285; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$246,649); for reference, expenses \$218,017 and assets \$116,849.

ROLE MATCH Mikayla Titus, reported title "*CENTER DIREC*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 19 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	73 rd
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	69 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 (Mikayla Titus) 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 381 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,732 is reasonable (approximately the 73rd 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.