

This analysis benchmarks the total compensation of **Kara Higgins, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **15** 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: Kara Higgins — reported title "CO-DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P20).

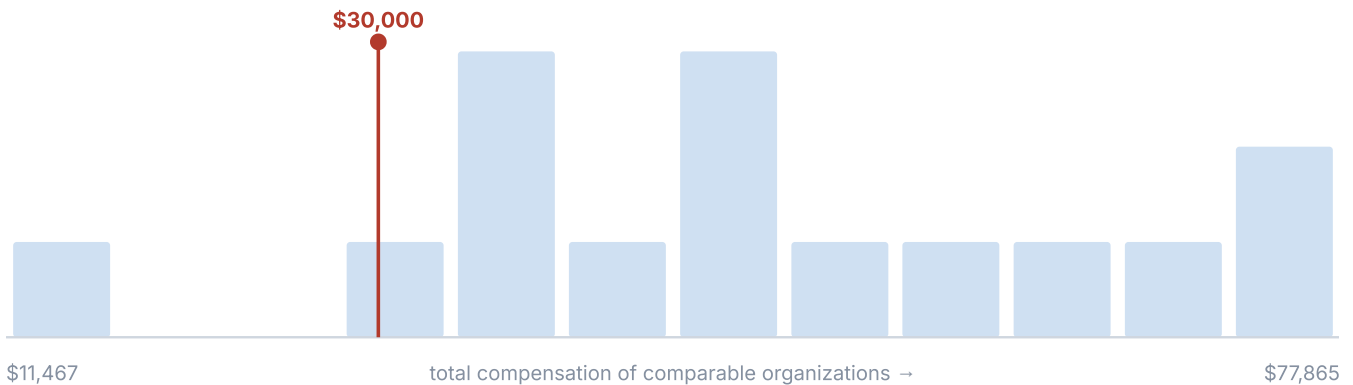
BUDGET Total revenue between \$202,039 and \$452,328 — 0.67x to 1.50x the subject's \$301,552 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20) + IA + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$32,110	\$35,428	\$49,378	\$62,125	\$73,200	\$30,000
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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
Raised At Full Draw	IA	\$290,826	Coo	\$71,809	\$71,809	2024
Horses Help Swi Inc	IA	\$285,029	Executive Director	\$77,865	\$77,865	2024
The Bridge Of Storm Lake	IA	\$321,012	Chief Executive Officer	\$36,356	\$36,356	2024
Chickasaw Wellness Complex	IA	\$269,726	Co-cwc Direc	\$35,000	\$34,098	2025
Cross Outreach	IA	\$268,364	Executive Director	\$64,113	\$64,113	2024
Beauty Amidst The Ashes Inc	IA	\$249,267	Officer	\$47,554	\$47,554	2024
Zestos Inc	IA	\$233,497	Director	\$34,500	\$34,500	2024
Concerned Dewitt Citizens Ltd	IA	\$370,336	Executive Di	\$47,961	\$49,378	2023
Heart Of Iowa Big Brothers Big Sisters	IA	\$229,349	Program Director	\$60,137	\$60,137	2024
The Family Place	IA	\$221,461	Executive Director	\$29,902	\$30,785	2023
Iowa Able Foundation	IA	\$221,382	Interim Dire	\$49,015	\$50,463	2023
Fresh Start Market And Boutique Inc	IA	\$220,985	Treasurer/se	\$11,467	\$11,467	2024
Resources Unite	IA	\$392,206	Ceo	\$72,000	\$74,127	2023
Hope At The Brick House Inc	IA	\$434,971	Agency Director	\$40,000	\$40,000	2024
Des Moines Refugee Support	IA	\$442,213	Founder And Executive Director	\$50,000	\$50,000	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 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 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	15 organizations. Compensation range \$11,467–\$77,865; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$301,552); for reference, expenses \$253,591 and assets \$52,526.
ROLE MATCH	Kara Higgins, reported title " <i>CO-DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

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)	13 th
Reportable pay only (column D), adjusted	7 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 (Kara Higgins) 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 15 similarly situated organizations (Same NTEE sector (P20) + IA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 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.