

Kearney Area Children's Museum

Executive Director / CEO

EIN 470727929
 NE · NTEE A52
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Janell Brown, Executive Director / CEO** (\$50,302) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

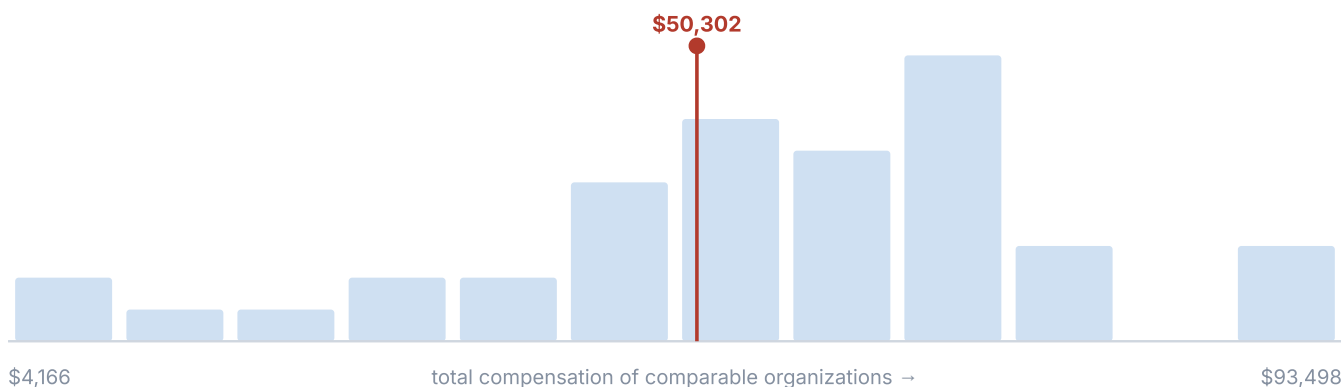
Benchmarked executive: Janell Brown — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A52).
BUDGET	Total revenue between \$317,454 and \$710,718 — 0.67x to 1.50x the subject's \$473,812 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A52), nationwide + budget 0.67–1.5x revenue.

41 organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,011	\$45,877	\$59,318	\$67,829	\$76,510	\$50,302
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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 NE 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
Explore Children's Museum Of Sun	WI	\$472,035	Executive Director	\$56,923	\$55,272	2023
Adventure Childrens Museum	OR	\$470,174	Executive Dir.	\$36,978	\$31,011	2024
Children's Discovery Museum	ME	\$480,697	Executive Director	\$45,415	\$42,281	2023
Lutz Children's Museum Inc	CT	\$463,864	Executive Director	\$77,808	\$67,829	2023
The Virgin Island Childrens Museum	VI	\$490,033	Executive Dir.	\$36,000	\$36,000	2023
Upper Peninsula Children's Museum	MI	\$452,246	Executive Di	\$70,000	\$65,249	2024
Children's Discovery Museum Of Cape Cod Inc	MA	\$447,408	Exec Director	\$87,032	\$70,628	2024
Children's Museum Of Jacksonville	NC	\$444,436	Executive Director	\$65,539	\$61,156	2024
Wonderfeet Kids Museum Inc	VT	\$441,108	Executive Di	\$47,500	\$44,451	2023
Hawaii Keiki Museum	HI	\$511,353	Museum Director / Ceo	\$5,153	\$4,166	2024
San Luis Obispo Children's Museum	CA	\$432,411	Executive Dir.	\$111,814	\$89,769	2023
Kids Discovery Museum	WA	\$518,759	Executive Director	\$44,307	\$35,824	2024
The Great Lakes Childrens Museum	MI	\$523,555	Executive Director	\$65,320	\$59,318	2025
Galesburg Museums Inc	IL	\$530,678	Executive Dir.	\$79,769	\$70,821	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kidscommons	IN	\$534,642	Executive Director	\$81,744	\$77,849	2024
Flip Museum Inc	OR	\$405,336	Executive Director	\$66,667	\$54,469	2025
Amelia Park Children's Museum Inc	MA	\$402,328	Executive Director	\$14,306	\$11,953	2023
Mid-michigan Children's Museum	MI	\$553,236	Executive Di	\$66,969	\$62,424	2024
Children's Museum Of Findlay	OH	\$394,125	Executive Di	\$54,300	\$51,938	2024
Children's Museum Of Montana	MT	\$393,318	Executive Director	\$54,827	\$54,949	2023
Playzeum Yuba-sutter	CA	\$377,489	Executive Dir.	\$99,959	\$75,940	2025
The Childrens Museum Of Siouxland Inc	IA	\$581,757	Executive Director	\$61,200	\$60,515	2024
Children's Museum Of Illinois	IL	\$586,060	Executive Director	\$34,615	\$31,640	2023
Children's Museum Of Fond Du Lac	WI	\$586,638	Ceo	\$78,795	\$76,510	2023
Raven Hill Discovery Center	MI	\$360,028	Executive Dir.	\$24,923	\$23,231	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE cost of living and 2023 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 NE 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 **41** organizations. Compensation range \$4,166–\$93,498; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$473,812); for reference, expenses \$422,080 and assets \$1,867,295.
ROLE MATCH	Janell Brown, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	3 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	32 nd
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	32 nd

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 (Janell Brown) 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 41 similarly situated organizations (Same NTEE sector (A52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,302 is reasonable (approximately the 32nd 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.