

Explore Children's Museum Of Sun

Executive Director / CEO

EIN 843703166
 WI · NTEE A52
 FY ending 2023-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Katherine Kamoku, Executive Director / CEO** (\$56,923) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

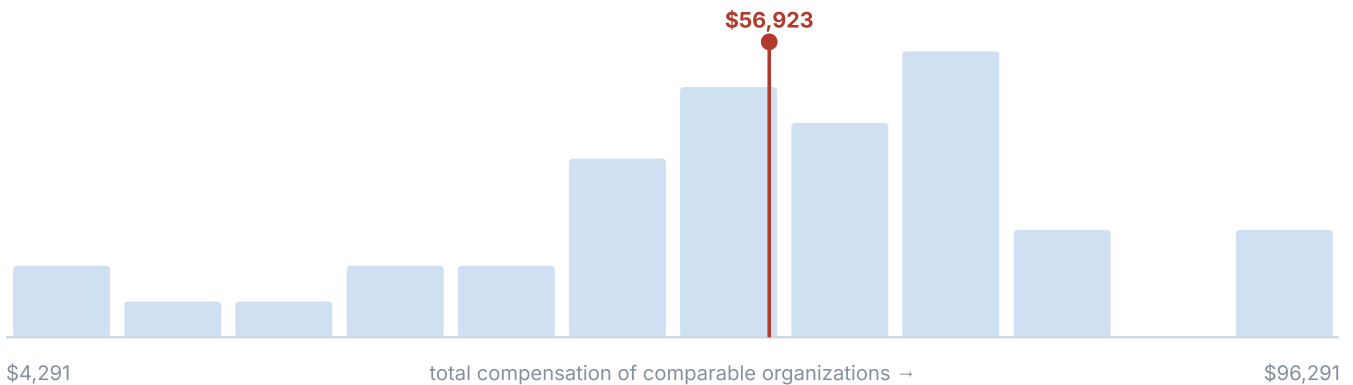
Benchmarked executive: Katherine Kamoku — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A52).
BUDGET	Total revenue between \$316,263 and \$708,052 — 0.67x to 1.50x the subject's \$472,035 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A52), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,137	\$46,880	\$58,840	\$69,891	\$78,933	\$56,923
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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 WI 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
Kearney Area Children's Museum	NE	\$473,812	Executive Di	\$50,302	\$51,804	2023
Adventure Childrens Museum	OR	\$470,174	Executive Dir.	\$36,978	\$31,938	2024
Lutz Children's Museum Inc	CT	\$463,864	Executive Director	\$77,808	\$69,855	2023
Children's Discovery Museum	ME	\$480,697	Executive Director	\$45,415	\$43,544	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	\$67,198	2024
Children's Discovery Museum Of Cape Cod Inc	MA	\$447,408	Exec Director	\$87,032	\$72,738	2024
Children's Museum Of Jacksonville	NC	\$444,436	Executive Director	\$65,539	\$62,982	2024
Wonderfeet Kids Museum Inc	VT	\$441,108	Executive Di	\$47,500	\$45,779	2023
Hawaii Keiki Museum	HI	\$511,353	Museum Director / Ceo	\$5,153	\$4,291	2024
San Luis Obispo Children's Museum	CA	\$432,411	Executive Dir.	\$111,814	\$92,450	2023
Kids Discovery Museum	WA	\$518,759	Executive Director	\$44,307	\$36,894	2024
The Great Lakes Childrens Museum	MI	\$523,555	Executive Director	\$65,320	\$61,089	2025
Galesburg Museums Inc	IL	\$530,678	Executive Dir.	\$79,769	\$72,936	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kidscommons	IN	\$534,642	Executive Director	\$81,744	\$80,174	2024
Flip Museum Inc	OR	\$405,336	Executive Director	\$66,667	\$56,096	2025
Amelia Park Children's Museum Inc	MA	\$402,328	Executive Director	\$14,306	\$12,310	2023
Children's Museum Of Findlay	OH	\$394,125	Executive Di	\$54,300	\$53,489	2024
Children's Museum Of Montana	MT	\$393,318	Executive Director	\$54,827	\$56,590	2023
Mid-michigan Children's Museum	MI	\$553,236	Executive Di	\$66,969	\$64,288	2024
Playzeum Yuba-sutter	CA	\$377,489	Executive Dir.	\$99,959	\$78,208	2025
The Childrens Museum Of Siouxland Inc	IA	\$581,757	Executive Director	\$61,200	\$62,322	2024
Raven Hill Discovery Center	MI	\$360,028	Executive Dir.	\$24,923	\$23,925	2024
Children's Museum Of Illinois	IL	\$586,060	Executive Director	\$34,615	\$32,585	2023
Children's Museum Of Fond Du Lac	WI	\$586,638	Ceo	\$78,795	\$78,795	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **40** organizations. Compensation range \$4,291–\$96,291; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$472,035); for reference, expenses \$522,535 and assets \$386,081.
ROLE MATCH	Katherine Kamoku, reported title " <i>EXECUTIVE DIRECTOR</i> ", 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	50 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	50 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 (Katherine Kamoku) 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 40 similarly situated organizations (Same NTEE sector (A52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,923 is reasonable (approximately the 50th 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.