

# Cibola County Chamber Of Commerce

Executive Director / CEO

EIN 850122542  
 NM · NTEE S41Z  
 FY ending 2024-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Les Gaines, Executive Director / CEO** (\$3,167) against **every comparable organization** that fit the selection criteria — **190** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 2<sup>nd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

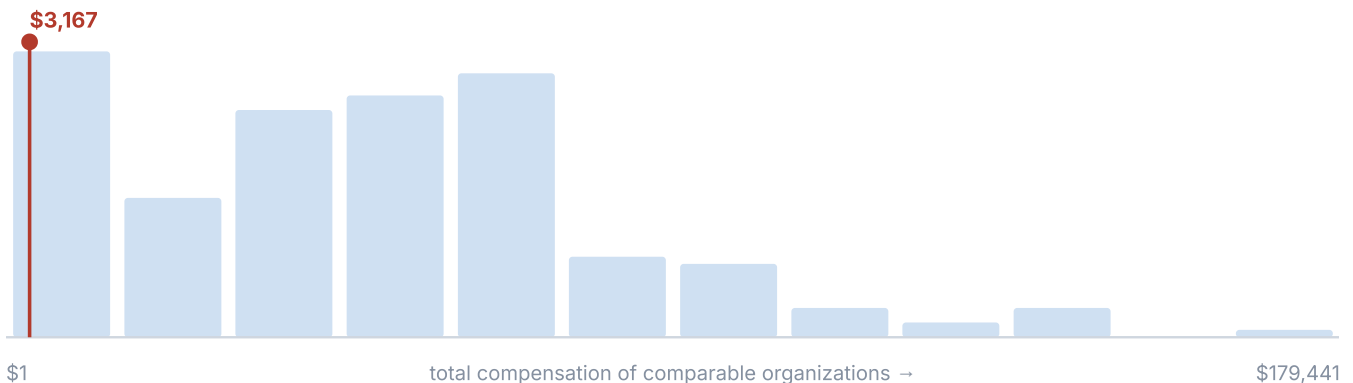
**Benchmarked executive:** Les Gaines — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41Z).
BUDGET	Total revenue between \$96,983 and \$217,126 — 0.67x to 1.50x the subject's \$144,751 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

**190** organizations qualified on sector, size, and geography → **190** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,430	\$20,458	\$47,575	\$66,126	\$91,935	<b>\$3,167</b>
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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 NM 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="#">Menorah Medical Center - Medical</a>	KS	\$144,656	President	\$18,000	<b>\$18,614</b>	2023
<a href="#">Mortgage Bankers Association Of The</a>	NC	\$145,128	Executive Di	\$69,878	<b>\$69,113</b>	2023
<a href="#">Sky Ridge Medical Center Medical</a>	CO	\$145,922	Board Member	\$3,750	<b>\$3,343</b>	2024
<a href="#">St Ignace Area Chamber Of Commerce</a>	MI	\$146,253	Executive Di	\$45,251	<b>\$43,426</b>	2024
<a href="#">Maryland Society Of Anesthesiologists Inc</a>	MD	\$147,616	Executive Director	\$54,304	<b>\$47,203</b>	2024
<a href="#">Fentress County Chamber Of Commerce</a>	TN	\$140,491	Executive Director	\$40,596	<b>\$40,846</b>	2023
<a href="#">Southern Eagle Basketball Officials</a>	GA	\$149,164	President	\$1,500	<b>\$1,402</b>	2024
<a href="#">Certified Naturally Grown Inc</a>	CO	\$140,318	Secretary And Executive Director	\$44,058	<b>\$39,279</b>	2024
<a href="#">Association Of Professional Futurists</a>	DC	\$149,638	Award Facilitator	\$6,600	<b>\$5,544</b>	2023
<a href="#">Janesville Innovation Inc</a>	WI	\$139,845	Director	\$14,898	<b>\$14,893</b>	2023
<a href="#">Mechanical Contractors Association Of</a>	IA	\$149,982	Executive Director	\$99,418	<b>\$104,199</b>	2023
<a href="#">Grand Rapids New Car Dealers Association</a>	MI	\$150,255	Management	\$27,500	<b>\$26,391</b>	2024
<a href="#">The Delaware Small Business Chamber</a>	DE	\$138,736	President	\$36,000	<b>\$32,773</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Clarinda Economic Development Corp</a>	IA	\$151,058	Executive Director	\$80,504	<b>\$79,842</b>	2025
<a href="#">Sauk Centre Area Chamber Of Commerce</a>	MN	\$138,382	President Ceo	\$68,750	<b>\$63,161</b>	2024
<a href="#">Ripley County Economic Development Corporation</a>	IN	\$138,295	Executive Director	\$75,000	<b>\$73,536</b>	2024
<a href="#">Bensalem Economic Development</a>	PA	\$152,640	Board Of Director	\$78,766	<b>\$73,030</b>	2024
<a href="#">Mill Creek Chamber Of Commerce</a>	WA	\$153,520	Treasurer	\$4,860	<b>\$4,046</b>	2024
<a href="#">Chamber Of Commerce Of Kearney</a>	MO	\$153,676	Executive Director	\$51,200	<b>\$51,908</b>	2023
<a href="#">Tennessee Latin American Chamber Of Commerce</a>	TN	\$135,769	Executive Director	\$56,513	<b>\$56,861</b>	2023
<a href="#">Interior Cabaret Hotel Restaurant &amp;</a>	AK	\$135,245	Sec/treas	\$13,490	<b>\$11,991</b>	2024
<a href="#">Chamber Of Commerce Trenton Mo</a>	MO	\$135,222	Past Executive Director	\$51,847	<b>\$52,564</b>	2023
<a href="#">Springfield Realtors</a>	OR	\$154,310	Association Executive	\$39,252	<b>\$34,892</b>	2023
<a href="#">The Indus Entrepreneurs</a>	OR	\$133,776	Executive Director	\$35,103	<b>\$31,204</b>	2023
<a href="#">Metals Affordability Initiative</a>	IN	\$156,000	Sec/treas/di	\$10,200	<b>\$10,296</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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

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PEER COUNT	190 organizations. Compensation range \$1–\$179,441; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$144,751); for reference, expenses \$169,519 and assets \$50,578.
ROLE MATCH	Les Gaines, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	2 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	2 <sup>nd</sup>
Reportable pay only (column D), adjusted	7 <sup>th</sup>
All sources (D + E + F), adjusted	2 <sup>nd</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

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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 (Les Gaines) 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 190 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$3,167 is reasonable (approximately the 2<sup>nd</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.