

Harney County Watershed Council Inc

Executive Director / CEO

EIN 931251362

OR · NTEE C32

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Karen Moon, Executive Director / CEO** (\$52,250) against **every comparable organization** that fit the selection criteria — **58** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

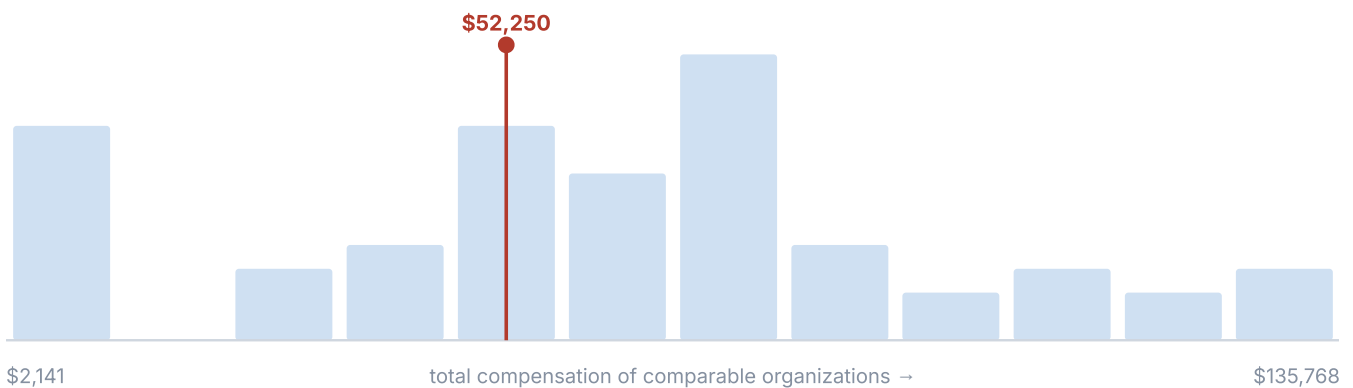
Benchmarked executive: Karen Moon — reported title “COORDINATOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C32).
BUDGET	Total revenue between \$181,306 and \$405,910 — 0.67x to 1.50x the subject's \$270,607 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C32), nationwide + budget 0.67–1.5x revenue.

58 organizations qualified on sector, size, and geography → **58** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,435	\$45,722	\$62,183	\$79,720	\$106,337	\$52,250
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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 OR 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
Project41	CA	\$273,056	Ceo	\$101,400	\$91,581	2024
Malama Na Apapa	HI	\$265,256	Director	\$10,000	\$11,351	2020
Missouri Stream Team Watershed Coalition	MO	\$265,034	Executive Director	\$44,883	\$49,721	2024
Jones River Watershed Associnc	MA	\$264,493	Exec. Dir.	\$60,000	\$56,394	2024
Beyond Our Shores Inc	RI	\$263,786	President	\$73,150	\$75,531	2023
Resource Protection Group Inc	VA	\$258,063	Secretary/tr	\$7,500	\$7,574	2024
Carrolls Water Association	WA	\$256,946	Treasurer	\$8,269	\$7,744	2024
Lake Of The Ozarks Watershed Allian	MO	\$290,092	Executive Di	\$92,973	\$102,996	2024
Pudding River Watershed Council	OR	\$250,832	Co-executive Director	\$62,500	\$62,500	2023
Smithfield Irrigation Company	UT	\$250,811	Trustee	\$2,000	\$2,141	2024
Acton Wakefield Watersheds Alliance	NH	\$248,360	Executive Di	\$74,862	\$72,300	2024
St Mary's River Watershed Association Inc	MD	\$247,582	Exec. Director	\$47,400	\$46,350	2024
Rozalia Project	VT	\$294,533	Executive Di	\$75,728	\$79,723	2024
Agricultural Drainage Management Coalition Inc	IA	\$299,322	Executive Director	\$118,551	\$135,768	2024
White River Partnership Inc	VT	\$299,632	Executive Director	\$65,126	\$70,587	2023
Madison River Foundation	MT	\$240,092	Former Executive Director	\$109,125	\$126,667	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of The White River Inc	IN	\$301,798	Executive Director	\$75,522	\$85,761	2023
Lifetides Institute	SC	\$239,327	Vice Chair	\$26,500	\$28,916	2024
Professional Training Association	WA	\$302,967	Executive Director	\$111,400	\$104,318	2024
Gull Chain Of Lakes Association	MN	\$238,044	Secretary/tr	\$12,619	\$13,042	2024
Hui O Koolaupoko	HI	\$236,830	Project Director	\$36,775	\$34,437	2024
One People One Reef	CA	\$235,610	V Chair&co-dir.	\$28,000	\$26,036	2023
Heart Of The Lakes Ctr For Land Cons	MI	\$305,789	Executive Dir.	\$102,862	\$111,048	2024
Friends Of Sausal Creek	CA	\$306,596	Exec Directo	\$65,000	\$60,440	2023
The Great Egg Harbor Watershed Association	NJ	\$233,111	Coordinator	\$51,611	\$49,620	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 58 organizations. Compensation range \$2,141–\$135,768; filing years 2020–2025.

SIZE BASIS Matched on total revenue (\$270,607); for reference, expenses \$238,529 and assets \$175,180.

ROLE MATCH Karen Moon, reported title "*COORDINATOR*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

OUTLIERS 2 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	36 th
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	36 th
All sources (D + E + F), adjusted	36 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 (Karen Moon) 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 58 similarly situated organizations (Same NTEE sector (C32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,250 is reasonable (approximately the 36th 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.