

Waterloo Library And Historical Society

Executive Director / CEO

EIN 150532265

NY · NTEE B71Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Park, Executive Director / CEO** (\$60,207) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

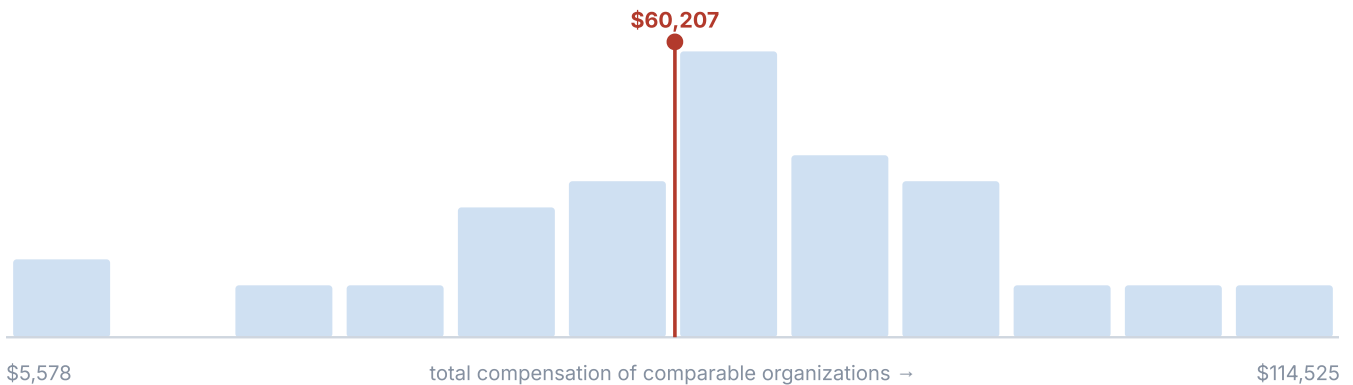
Benchmarked executive: Cynthia Park — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B71Z).
BUDGET	Total revenue between \$280,404 and \$627,771 — 0.67x to 1.50x the subject's \$418,514 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B71), nationwide + budget 0.67–1.5x revenue.

48 organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$36,662	\$53,619	\$66,729	\$78,485	\$91,784	\$60,207
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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 NY 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
Honey Brook Community Library	PA	\$418,267	Director	\$54,475	\$58,393	2024
Malvern Public Library	PA	\$416,962	Library Dire	\$74,943	\$80,334	2024
Southeastern Wisconsin Information	WI	\$421,183	Coordinator	\$4,969	\$5,578	2024
Alpine Public Library Association Inc	TX	\$421,341	Executive Dir.	\$36,212	\$38,936	2024
Tyson Library Association Inc	IN	\$405,192	Director	\$55,112	\$62,472	2024
Middlesex County Public	VA	\$438,434	Executive Di	\$38,492	\$38,920	2025
Cross' Mills Public Library	RI	\$439,211	Executive Directors	\$77,456	\$79,834	2024
Glendora Public Library	CA	\$393,944	Executive Director	\$80,192	\$72,514	2025
Baldwin Borough Public Library	PA	\$447,760	Executive Dir.	\$68,569	\$73,501	2024
Richmond Memorial Library Association Inc	CT	\$453,159	Library Director	\$95,476	\$99,067	2023
Friends Of The Chas County Library	SC	\$380,695	Director	\$72,000	\$80,739	2024
South Fayette Township Library	PA	\$378,596	Executive Dir.	\$63,341	\$67,897	2024
Alleghany Highlands Regional Library Inc	VA	\$462,823	Library Director	\$80,953	\$81,853	2025
Madison County Library	VA	\$372,357	Librarian	\$47,316	\$49,108	2024
Peoples Library	PA	\$355,742	Executive Director	\$74,071	\$79,399	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Boothbay Harbor Memorial Library	ME	\$485,324	Executive Di	\$70,551	\$78,180	2023
Belfast Free Library	ME	\$351,170	Executive Direc	\$8,635	\$9,294	2024
Norwich Public Library Association	VT	\$486,604	Director	\$84,072	\$90,959	2024
Palmyra Public Library	PA	\$487,314	Executive Di	\$45,014	\$48,252	2024
Maryland Library Association Inc	MD	\$487,497	Executive Director	\$79,500	\$77,833	2025
The Union Library Company Of Hatborough	PA	\$347,488	Library Directo	\$28,447	\$31,394	2023
Olive Free Library Association	NY	\$338,865	Director	\$61,741	\$59,970	2024
Brainerd Memorial Library	CT	\$504,052	Director	\$90,313	\$93,710	2023
Highland Falls Library	NY	\$332,422	Director	\$66,438	\$64,532	2024
Friends Of The Central Library Inc	NY	\$332,061	Executive Director	\$44,252	\$44,252	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 48 organizations. Compensation range \$5,578–\$114,525; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$418,514); for reference, expenses \$396,790 and assets \$2,598,606.

ROLE MATCH	Cynthia Park, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	38th
Total compensation (D + F), as reported (no adjustments)	42nd
Reportable pay only (column D), adjusted	19th
All sources (D + E + F), adjusted	33rd

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 (Cynthia Park) 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 48 similarly situated organizations (Same NTEE sector (B71), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,207 is reasonable (approximately the 38th 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.