

Wegner Arboretum Society

Executive Director / CEO

EIN 208784637

SD · NTEE A80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mike Cooper, Executive Director / CEO** (\$60,005) against **every comparable organization** that fit the selection criteria — **129** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

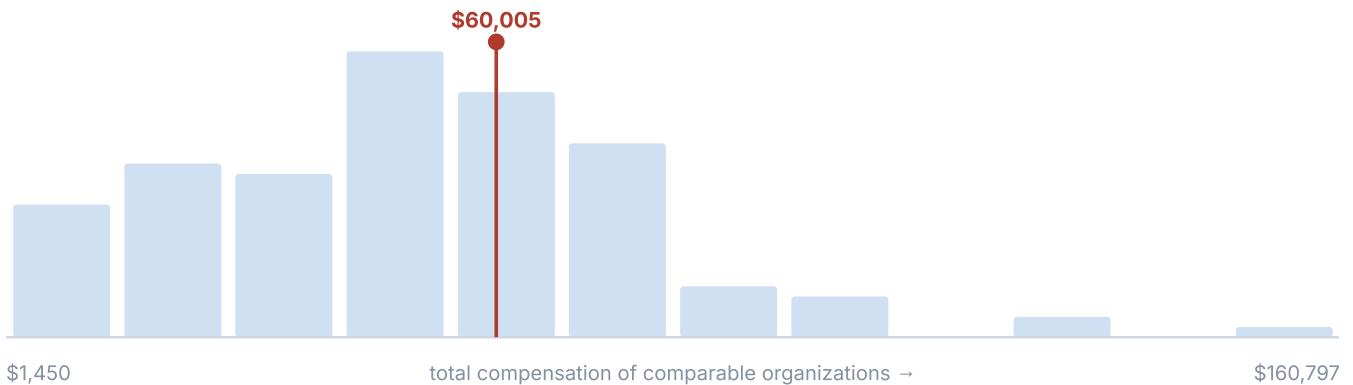
Benchmarked executive: Mike Cooper — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A80).
BUDGET	Total revenue between \$207,332 and \$464,176 — 0.67x to 1.50x the subject's \$309,451 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

129 organizations qualified on sector, size, and geography → **129** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,118	\$30,167	\$50,194	\$67,199	\$77,489	\$60,005
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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 SD 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
Buffalo Heritage Carousel Inc	NY	\$310,356	Executive Director	\$1,771	\$1,450	2024
Greater Ashmont Main Street Inc	MA	\$310,482	Executive Director	\$58,991	\$46,794	2025
Doylestown Historical Society Np	PA	\$307,622	Executive Director	\$36,410	\$33,871	2023
Beck Cultural Exchange Center Inc	TN	\$305,869	President	\$100,865	\$96,067	2024
Historic Downtown Liberty Inc	MO	\$313,195	Executive Di	\$75,474	\$72,432	2024
Connectcr Inc	IA	\$313,491	Director Of Organizational	\$9,499	\$9,424	2024
Yellowstone Historic Center Inc	MT	\$314,151	Executive Director	\$75,000	\$75,417	2023
Downtown Carlisle Association	PA	\$304,562	Main Street Manager	\$74,762	\$67,554	2024
Rensselaer County Historical Society	NY	\$303,386	Executive Director	\$67,385	\$56,802	2023
Bardstown Historic Development	KY	\$302,842	Director/curator	\$47,600	\$46,338	2024
Honor Flight New England Inc	NH	\$318,561	Executive Director	\$61,963	\$51,842	2024
Loudoun Laurels	VA	\$319,215	Executive Di	\$59,000	\$51,618	2024
Lewis & Clark Trail Heritage Foundation	MT	\$299,037	Ceo	\$52,423	\$51,203	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kathmandu Valley Preservation Trust Inc	NY	\$298,584	Executive Director	\$4,500	\$3,684	2024
North Hawaii Heritage Foundation	HI	\$298,274	Executive Director	\$47,654	\$38,659	2024
Preservation Pennsylvania	PA	\$321,267	Executive Di	\$84,000	\$75,902	2024
Camelot Days Inc	FL	\$296,448	Director	\$10,000	\$8,512	2024
Clackamas Heritage Partners	OR	\$323,041	Executive Director	\$41,667	\$36,097	2023
John Hope Franklin Center For	OK	\$323,443	Executive Director	\$21,374	\$21,955	2023
Schmahl Science Workshops Inc	CA	\$325,715	Executive Director	\$18,201	\$14,241	2024
Cyprus American Archaeological Research	VA	\$325,875	Executive Director	\$66,417	\$59,823	2023
Sarpy County Historical Society	NE	\$292,637	Executive Director	\$57,115	\$57,306	2023
Aristides De Sousa Mendes Foundation-us	NY	\$292,011	Board President And Ceo	\$51,004	\$41,761	2024
Friends Of Linden Hill Inc	MN	\$327,202	Executive Director	\$71,521	\$64,035	2024
The Cambridge Historical Society	MA	\$290,178	Executive Director	\$116,615	\$94,952	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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	129 organizations. Compensation range \$1,450–\$160,797; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$309,451); for reference, expenses \$480,358 and assets \$581,218. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mike Cooper, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	69 th
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	67 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 (Mike Cooper) 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 129 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$60,005 is reasonable (approximately the 69th 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.