

Delaware River Mill Society

Executive Director / CEO

EIN 222137956
 NJ · NTEE A82Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Beth Japchen, Executive Director / CEO** (\$78,577) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

Benchmarked executive: Beth Japchen — 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 (A82Z).

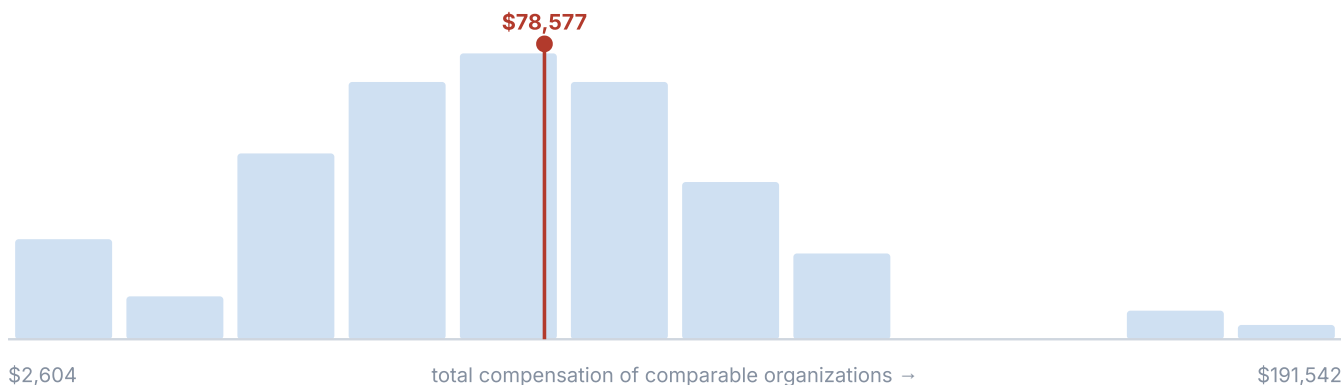
BUDGET Total revenue between \$264,950 and \$593,172 — 0.67x to 1.50x the subject's \$395,448 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

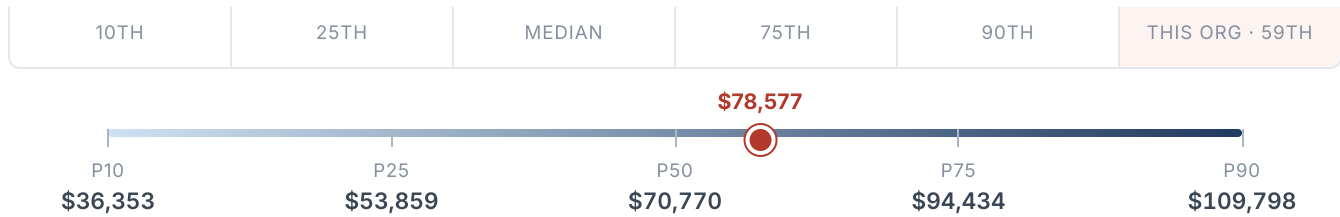
99 organizations qualified on sector, size, and geography

→ **99** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$36,353	\$53,859	\$70,770	\$94,434	\$109,798	\$78,577
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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 NJ 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
Hanover Tavern Foundation	VA	\$395,039	Executive Director	\$114,000	\$119,746	2024
Gilpin County Historical Society	CO	\$396,148	Executive Director	\$46,452	\$48,456	2024
Washington County Historical Society	OR	\$397,757	Co-director	\$80,923	\$81,754	2024
Historical Society Of	NY	\$398,815	Executive Dir.	\$59,039	\$56,542	2025
Little Compton Historical Society Inc	RI	\$401,753	Executive Director	\$87,405	\$93,870	2023
Ephraim Historical Foundation Inc	WI	\$387,051	Executive Director	\$61,208	\$69,542	2024
Cumberland County Historical Society	NJ	\$386,672	Treasurer	\$3,600	\$3,600	2023
Maryland & Pennsylvania Railroad Preservation Society	PA	\$386,454	Treasurer	\$5,150	\$5,587	2024
Costume Society Of America Inc	GA	\$406,052	Executive Director	\$62,219	\$68,059	2024
Woodstock History Center Inc	VT	\$382,213	Executive Director	\$72,950	\$79,879	2024
Solvang Heritage Associates Inc	CA	\$408,728	Former Executive Director	\$98,345	\$95,113	2023
Hamburg Natural History Society Inc	NY	\$409,251	Executive Director	\$65,345	\$64,237	2024
Preservation Mass	MA	\$381,477	President	\$68,438	\$68,881	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Skagit County Historical Society	WA	\$410,330	Executive Director	\$62,353	\$60,731	2024
Columbus Landmarks Foundation	OH	\$380,250	Ceo	\$73,500	\$84,689	2024
Wyoming Historical & Geological Society	PA	\$377,257	Executive Director	\$50,385	\$56,276	2023
Delaware County Historical Association	NY	\$376,471	Executive Dir.	\$48,845	\$49,435	2023
Suffolk County Historical Society	NY	\$416,792	Executive Director	\$95,567	\$96,722	2023
Laporte County Historical Steam	IN	\$416,851	General Mana	\$87,208	\$100,049	2024
Ninth Judicial Circuit Historical	CA	\$416,854	Executive Dir.	\$119,304	\$112,073	2024
Oldham County Historical Society Inc	KY	\$419,260	Executive Director	\$62,600	\$73,166	2024
Goodhue County Historical	MN	\$419,837	Executive Director	\$63,357	\$68,106	2024
Historic Madison Inc	IN	\$419,926	President/ E	\$5,524	\$6,338	2024
Smithtown Historical Museums	NY	\$369,725	Executive Director	\$110,923	\$109,043	2024
Bartholomew County Historical Society	IN	\$422,075	Executive Director	\$68,664	\$78,774	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	99 organizations. Compensation range \$2,604–\$191,542; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$395,448); for reference, expenses \$314,514 and assets \$587,647.
ROLE MATCH	Beth Japchen, reported title "EXECUTIVE DI", 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	59 th
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	56 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 (Beth Japchen) 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 99 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,577 is reasonable (approximately the 59th 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.