

Greenbrier Historical Society Inc

Executive Director / CEO

EIN 237015222
 WV · NTEE A82Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Marlyn McClendon, Executive Director / CEO** (\$38,643) against **every comparable organization** that fit the selection criteria — **102** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

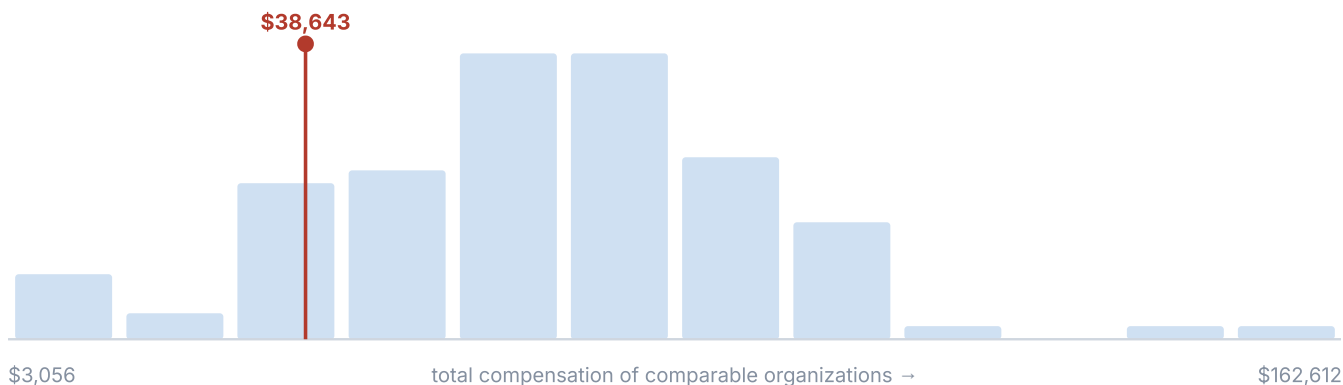
Benchmarked executive: Marlyn McClendon — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$329,849 and \$738,468 — 0.67x to 1.50x the subject's \$492,312 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

102 organizations qualified on sector, size, and geography → **102** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$34,770	\$51,500	\$66,793	\$83,709	\$96,454	\$38,643
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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 WV 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
Historic Manassas Inc	VA	\$487,916	Executive Director	\$94,490	\$86,751	2023
Hammond-harwood House Association Inc	MD	\$485,274	Executive Director	\$70,000	\$60,442	2024
Campton Historic Agricultural Lands Inc	IL	\$484,579	Executive Director	\$67,713	\$61,483	2024
Maine Preservation	ME	\$482,319	Executive Di	\$107,039	\$96,440	2025
Norwalk Seaport Association Inc	CT	\$478,246	Business Manger	\$85,800	\$76,494	2023
Noah Webster House Inc	CT	\$477,253	Executive Director	\$40,884	\$35,404	2024
Santa Ynez Valley Historical Society	CA	\$508,146	Director	\$76,865	\$63,111	2023
Washington County Historical Society Inc	WI	\$508,700	Executive Director	\$87,144	\$84,055	2024
Illinois Restaurant Association	IL	\$517,429	Executive Director	\$3,843	\$3,489	2024
California Preservation Foundation	CA	\$464,454	Executive Director	\$103,600	\$82,622	2024
Trustees Of Bloomfield Academy	ME	\$462,993	Treasurer	\$5,004	\$4,508	2025
Huntington Historical Society	NY	\$461,277	Executive Director	\$75,500	\$63,010	2024
Southern Memorial Association	VA	\$460,504	Executive Di	\$65,430	\$60,071	2023
Waterford Foundation Inc	VA	\$524,189	Executive Director	\$56,073	\$51,480	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jerome Historical Society Inc	AZ	\$525,098	Executive Director	\$89,480	\$79,479	2024
The Alden Kindred Of America Inc	MA	\$529,370	Director	\$45,846	\$39,173	2023
Presser Arts Center	MO	\$455,037	Exec Dir	\$73,500	\$71,899	2024
Hallockville Inc	NY	\$454,068	Executive Di	\$86,539	\$72,223	2024
Manitowoc County Historical Society Inc	WI	\$530,718	Executive Director	\$55,000	\$53,050	2024
Southern California Historical Aviation Foundation	CA	\$533,846	Executive Director	\$75,336	\$60,081	2024
The Shirley-eustis House Association	MA	\$535,841	Executive Director	\$79,350	\$65,856	2024
Historic Augusta Inc	GA	\$446,258	Executive Di	\$88,726	\$82,395	2024
Gracie Mansion Conservancy	NY	\$445,340	Executive Director	\$200,000	\$162,612	2025
North Andover Historical Society	MA	\$541,237	Executive Director	\$86,266	\$71,596	2024
Landmarks Association Of St Louis Inc	MO	\$544,936	Executive Director	\$94,797	\$92,732	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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 **102** organizations. Compensation range \$3,056–\$162,612; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$492,312); for reference, expenses \$372,496 and assets \$3,830,144.
ROLE MATCH	Marlyn McClendon, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	13 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	10 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 (Marlyn McClendon) 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 102 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,643 is reasonable (approximately the 13th 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.