

# The Casino Star Theater Foundation

Executive Director / CEO

EIN 270107313

UT · NTEE A80

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Lori Nay, Executive Director / CEO** (\$6,000) against **every comparable organization** that fit the selection criteria — **120** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Lori Nay — 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 (A80).

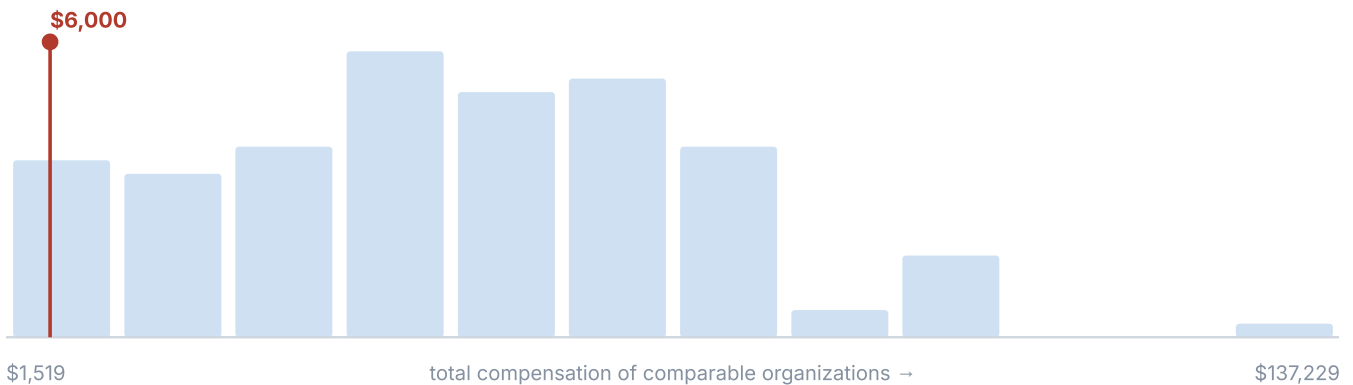
**BUDGET** Total revenue between \$164,527 and \$368,346 — 0.67x to 1.50x the subject's \$245,564 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

**120** organizations qualified on sector, size, and geography

→ **120** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,041

\$26,928

\$46,872

\$64,128

\$79,354

**\$6,000**

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 4TH
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\$6,000



## ■ 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 UT 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
<a href="#">Veterans To Farmers Inc</a>	CO	\$241,926	Executive Director	\$24,320	<b>\$22,785</b>	2023
<a href="#">Historic Rock Hill</a>	SC	\$241,313	Executive Director	\$62,120	<b>\$61,503</b>	2024
<a href="#">T L C Carnival Club Inc</a>	LA	\$250,592	President	\$7,425	<b>\$7,759</b>	2024
<a href="#">Friends Of Harriet Beecher Stowe House</a>	OH	\$251,465	Executive Director	\$52,169	<b>\$52,438</b>	2024
<a href="#">William H Gray Iii Memorial Foundation</a>	DC	\$251,862	Executive Director	\$84,000	<b>\$72,022</b>	2023
<a href="#">Point Cabrillo Lightkeepers Association</a>	CA	\$238,556	Outreach Mgr	\$60,753	<b>\$49,786</b>	2024
<a href="#">The Jewish Historical Society Of</a>	CT	\$238,322	Executive Director	\$49,583	<b>\$45,423</b>	2023
<a href="#">Destination Downtown Lancaster Inc</a>	OH	\$252,889	Executive Di	\$69,150	<b>\$71,560</b>	2023
<a href="#">Standing Bear Native American Foundation Inc</a>	OK	\$253,128	Executive Director	\$7,200	<b>\$7,524</b>	2024
<a href="#">The Freedom Archives</a>	CA	\$254,114	Director	\$50,000	<b>\$40,975</b>	2024
<a href="#">Gilbert Historical Society Inc</a>	AZ	\$236,777	Presidentceo	\$70,000	<b>\$62,242</b>	2025
<a href="#">Eptower Inc</a>	NC	\$256,355	Executive Director	\$36,000	<b>\$35,301</b>	2024
<a href="#">Adena Mansion And Gardens Society</a>	OH	\$256,847	Executive Director	\$56,686	<b>\$56,979</b>	2024
<a href="#">Historic Rittenhousetown Inc</a>	PA	\$231,918	Executive Director	\$64,773	<b>\$61,302</b>	2024
<a href="#">Historic Railroad Square Association</a>	CA	\$259,718	Executive Dir.	\$34,130	<b>\$27,969</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Alliance For Historic Hillsborough</a>	NC	\$260,988	Exec Director	\$45,454	<b>\$44,572</b>	2024
<a href="#">Central Virginia Battlefields Trust</a>	VA	\$261,071	Executive Di	\$68,727	<b>\$64,837</b>	2023
<a href="#">Coupeville Historic Waterfront</a>	WA	\$230,046	Executive Dir.	\$30,459	<b>\$25,880</b>	2024
<a href="#">African American Heritage Trail</a>	MA	\$229,827	Ceo	\$26,000	<b>\$22,173</b>	2024
<a href="#">Western New York Heritage Inc</a>	NY	\$229,630	Executive Director	\$55,000	<b>\$47,166</b>	2024
<a href="#">Young Preservationists Association Of Pittsburgh</a>	PA	\$228,825	Executive Director	\$82,046	<b>\$79,942</b>	2023
<a href="#">Coutts Memorial Museum Of Art Inc</a>	KS	\$263,982	Executive Director	\$66,250	<b>\$67,924</b>	2024
<a href="#">Wayne County Historical Museum Inc</a>	IN	\$263,992	Interim Executive Director	\$49,994	<b>\$50,035</b>	2024
<a href="#">Virginia Piedmont Heritage Area</a>	VA	\$264,630	Executive Di	\$81,780	<b>\$77,151</b>	2023
<a href="#">Trail Of Tears Association Inc</a>	OK	\$266,003	Executive Director	\$75,921	<b>\$79,338</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 120 organizations. Compensation range \$1,519–\$137,229; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$245,564); for reference, expenses \$237,336 and assets \$859,921.

ROLE MATCH	Lori Nay, 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	1 peer 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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	8 <sup>th</sup>
All sources (D + E + F), adjusted	4 <sup>th</sup>

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 (Lori Nay) 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 120 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,000 is reasonable (approximately the 4<sup>th</sup> 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.