

Greater Buckeye Lake Historical Society

Executive Director / CEO

EIN 311443773

OH · NTEE A99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **J-me Braig-bogden, Executive Director / CEO** (\$20,000) against **every comparable organization** that fit the selection criteria — **124** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

Benchmarked executive: J-me Braig-bogden — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

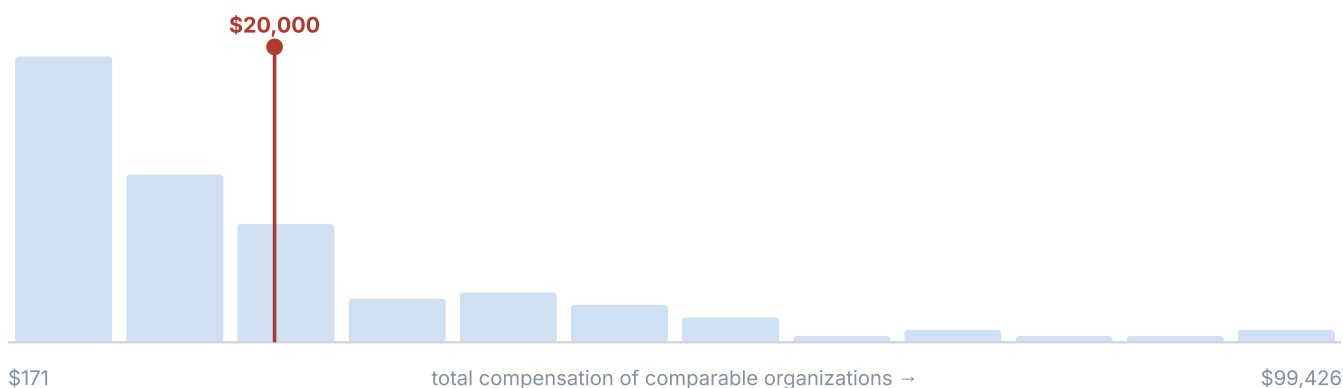
SECTOR Organizations sharing the subject's NTEE classification (A99).

BUDGET Total revenue between \$28,420 and \$63,628 — 0.67x to 1.50x the subject's \$42,419 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

124 organizations qualified on sector, size, and geography → **124** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,840

\$5,162

\$13,119

\$25,299

\$43,481

\$20,000



■ 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 OH 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
Goethe House Wisconsin Inc	WI	\$42,578	Executive Director	\$21,506	\$20,597	2024
Combat Diver Foundation	FL	\$41,576	President	\$2,100	\$1,809	2024
Potters House Community Develo	FL	\$43,271	Pd	\$24,494	\$22,616	2022
Michael S Rosen Foundation	NY	\$41,453	Secretary	\$30,887	\$25,596	2024
Chinese Gospel Broadcasting Center Inc	NY	\$43,522	Former Director	\$61,295	\$52,294	2023
Decatur Fine Arts Academy Inc	GA	\$41,280	President, Ceo	\$9,390	\$8,914	2023
Oregon Newspapers Foundation Inc	OR	\$43,648	Executive Director	\$23,517	\$20,028	2024
Spokane Favz	WA	\$43,979	Executive Dir.	\$36,000	\$30,431	2023
Canton Madison Historical Society	MS	\$44,182	Board Member	\$4,370	\$4,348	2025
Sauk Prairie Area Historical Society Inc	WI	\$44,462	Museum Manager	\$13,520	\$13,331	2023
Allentown Public Theatre	PA	\$40,250	President	\$8,070	\$7,380	2024
1893 Land Run Historical Center Inc	OK	\$44,642	Opeations Manage	\$12,130	\$12,249	2024
Winter Park University Inc	FL	\$45,000	Chairman	\$5,000	\$4,617	2022
Kosciuszko Polish Language	MA	\$45,128	President, D	\$7,000	\$5,768	2024
Philadelphia Stories Inc	PA	\$45,283	Executive Di	\$5,000	\$4,573	2024
Cupertino Chinese School	CA	\$45,480	Principal	\$9,000	\$7,127	2024
Sayat Nova Dance Co Inc	MA	\$39,235	Officer	\$12,000	\$10,181	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Centralia Area Historical	IL	\$39,167	Executive Di	\$8,554	\$7,712	2024
Phoenix Art Museum Endowment Fund Inc	AZ	\$38,958	Ceo	\$4,148	\$3,766	2023
Rogers Museum Foundation	AR	\$38,934	Acting Executive Director	\$36,000	\$37,109	2024
Beavercreek Historical Society	OH	\$38,924	Director	\$1,680	\$1,632	2024
Center For Environmental Structure	CA	\$38,804	Secretary, Director	\$30,048	\$23,795	2024
Josephine County Historical Society	OR	\$46,070	Treasurer	\$26,041	\$22,833	2023
Far Star Action Fund	WA	\$46,140	Executive Director	\$13,922	\$11,431	2024
North Shore Historical Museum Inc	NY	\$38,653	Former Director	\$5,025	\$4,164	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	124 organizations. Compensation range \$171–\$99,426; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$42,419); for reference, expenses \$85,809 and assets \$672,974. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	J-me Braig-bogden, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY 18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 7 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	64 th
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	71 st
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 (J-me Braig-bogden) 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 124 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,000 is reasonable (approximately the 64th 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.