

Lake Erie Islands Historical Society

Executive Director / CEO

EIN 341487368
OH · NTEE C30
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Marsha Baumert, Executive Director / CEO** (\$12,578) against **every comparable organization** that fit the selection criteria — **23** 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: Marsha Baumert — reported title “Board Member”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

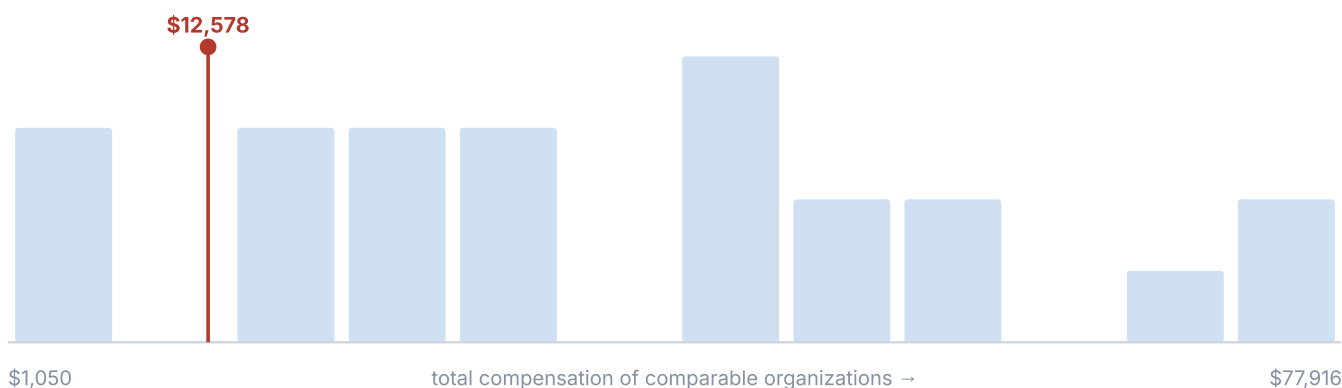
SECTOR Organizations sharing the subject's NTEE classification (C30).

BUDGET Total revenue between \$67,773 and \$151,731 — 0.67x to 1.50x the subject's \$101,154 (the band tightens as size grows).

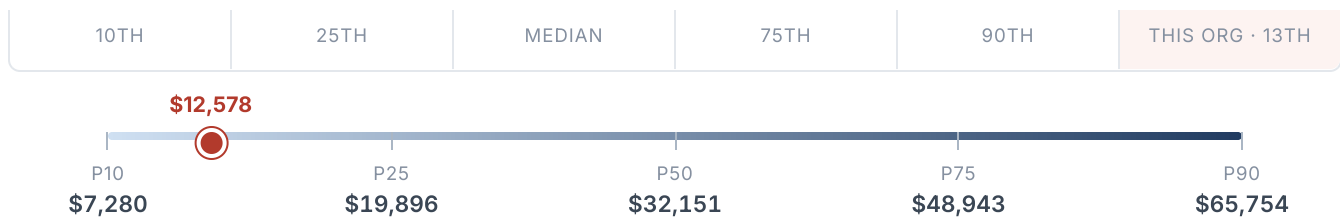
GEOGRAPHY Same NTEE sector (C30), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,280	\$19,896	\$32,151	\$48,943	\$65,754	\$12,578
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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 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
Muskingum Watershed Conservancy	OH	\$100,994	Executive Director	\$51,704	\$51,704	2024
Kingfisher Trails Inc	OK	\$97,082	President & Ceo	\$30,000	\$32,110	2023
Penn Soil Rc&d Council	PA	\$106,194	Executive Director	\$18,044	\$17,491	2023
Kern River Conservancy	CA	\$113,172	President	\$51,440	\$41,938	2024
Citizens For Balanced Use	MT	\$113,663	Executive Director	\$30,000	\$30,532	2024
Poudre River Trail Corridor Inc	CO	\$113,738	Executive Director	\$86,064	\$77,916	2024
Thrive Conservation	CA	\$114,419	Director And Secretary	\$26,001	\$21,198	2024
Agassiz Audubon Society Inc	MN	\$114,610	Director	\$1,125	\$1,050	2024
Sebasticook Regional Land Trust	ME	\$115,436	Executive Director	\$41,680	\$40,569	2023
Pilchuck Audubon Society	WA	\$86,669	Director	\$68,165	\$57,620	2024
Lake Fork Valley Conservancy	CO	\$121,928	Executive Director	\$44,000	\$41,011	2023
Prairie Pines Partners	NE	\$126,575	Ppp Manager	\$21,732	\$22,069	2024
Human Impacts Institute Inc	NY	\$133,757	Executive Director	\$52,577	\$46,182	2023
National Historic Trails Center	WY	\$68,225	Executive Director	\$40,000	\$40,441	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hartley Mason Reservation Co Jeffrey W Mcconnell	ME	\$136,817	Trustee	\$5,000	\$4,727	2024
Keep Florida Beautiful Inc	FL	\$141,524	Executive Di	\$74,235	\$67,788	2023
Friends Of The Nature Center In Rancocas State Park Inc	NJ	\$144,132	Executive Director	\$22,056	\$18,593	2024
Shamokin Creek Restoration Alliance	PA	\$145,624	Executive Di	\$19,200	\$18,078	2024
Play For All Foundation Inc	IL	\$146,122	President	\$24,656	\$22,886	2024
Center For Environmental Law & Policy	WA	\$147,671	Executive Director	\$89,680	\$75,807	2024
Assateague Coastal Trust Inc	MD	\$148,058	Executive Director	\$59,615	\$52,622	2024
Rosedale Conservancy Inc	DC	\$148,888	Treasurer	\$5,072	\$4,202	2024
Pelican Lakes Conservation Club	MN	\$149,353	Gamb Mgr/dir	\$35,375	\$32,151	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 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	23 organizations. Compensation range \$1,050–\$77,916; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$101,154); for reference, expenses \$89,382 and assets \$525,229.
ROLE MATCH	Marsha Baumert, reported title <i>"Board Member"</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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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)	13 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	13 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 (Marsha Baumert) 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 23 similarly situated organizations (Same NTEE sector (C30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,578 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.