

Lakewood Historical Society

Executive Director / CEO

EIN 346556203
OH · NTEE A82Z
FY ending 2025-05-31
June 9, 2026

This analysis benchmarks the total compensation of **Robert Shimp, Executive Director / CEO** (\$67,600) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

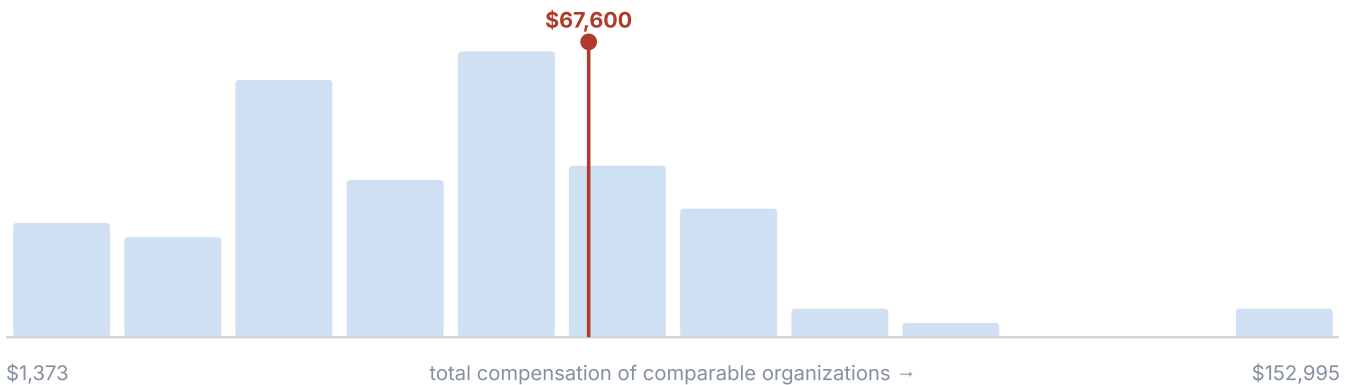
Benchmarked executive: Robert Shimp — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$167,388 and \$374,751 — 0.67x to 1.50x the subject's \$249,834 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

90 organizations qualified on sector, size, and geography → **90** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,979	\$34,589	\$52,023	\$67,773	\$84,189	\$67,600
----------	----------	----------	----------	----------	----------



● 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
Friends Of Clermont Inc	NY	\$250,561	Executive Di	\$3,432	\$3,006	2024
Lombard Historical Society	IL	\$248,983	Costanzo	\$53,045	\$52,033	2023
West Des Moines Historical Society	IA	\$247,603	Executive Di	\$52,986	\$56,225	2024
Schoharie County Historical Society	NY	\$245,308	Curator	\$64,789	\$56,738	2024
Colonial Pennsylvania Farmstead	PA	\$244,925	Vice President	\$1,841	\$1,832	2023
Rangeley Lakes Region Historical Society	ME	\$254,765	Executive Director	\$85,828	\$83,290	2024
Furnace Town Foundation Inc	MD	\$256,119	Executive Di	\$59,289	\$53,719	2024
Mount Gulian Society	NY	\$256,383	Executive Di	\$97,804	\$88,180	2023
Rocky Mount Historical Association	TN	\$256,386	Executive Director	\$69,271	\$72,650	2023
Lelooska Foundation	WA	\$241,645	President	\$12,253	\$10,631	2024
120 East State	NJ	\$259,821	Project Leader	\$97,240	\$84,140	2024
Crawford County Historical Society	PA	\$239,650	Executive Director	\$35,907	\$35,728	2023
Garfield Heritage Society	IL	\$236,787	Executive Director	\$3,338	\$3,180	2024
Umatilla County Historical Society	OR	\$263,172	Executive Direc	\$37,867	\$34,080	2024
Historic Preservation Trust Of	PA	\$235,874	Director	\$1,380	\$1,373	2023
Milton Historical Society	WI	\$235,066	Executive Director	\$43,160	\$44,974	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Harrisonburg-rockingham Historical	VA	\$234,085	Executive Director	\$65,025	\$60,846	2024
Geneva Historical Society	IL	\$233,566	Executive Dir.	\$74,888	\$71,351	2024
Washington County Historical	MD	\$231,361	Executive Di	\$30,601	\$27,726	2024
Nittany Antique Machinery Association	PA	\$268,569	Secretary	\$2,400	\$2,320	2024
Berea Historical Society	OH	\$230,863	Key Employee	\$9,894	\$10,156	2024
Leelanau Historical Society	MI	\$270,796	Executive Dir.	\$37,577	\$38,699	2023
Kankakee County Historical Society	IL	\$227,254	Executive Dir.	\$50,594	\$48,205	2024
American Society Of Church History	MN	\$274,036	Executive Se	\$25,000	\$24,647	2023
Rock River Heritage Inc	WI	\$274,514	Exc Director	\$60,064	\$60,792	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 2025 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	90 organizations. Compensation range \$1,373–\$152,995; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$249,834); for reference, expenses \$185,770 and assets \$1,041,875.
ROLE MATCH	Robert Shimp, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	74 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	77 th
All sources (D + E + F), adjusted	74 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 (Robert Shimp) 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 90 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,600 is reasonable (approximately the 74th 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.