

Garfield Heritage Society

Executive Director / CEO

This analysis benchmarks the total compensation of **Jerome Johnson, Executive Director / CEO** (\$3,338) 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 4th percentile of comparable organizations

below the typical range for comparable organizations

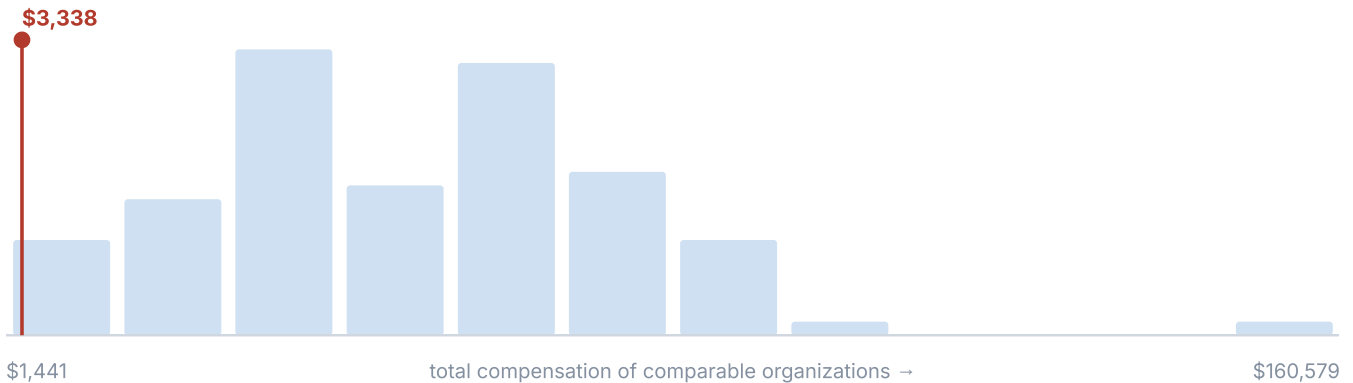
Benchmarked executive: Jerome Johnson — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$158,647 and \$355,180 — 0.67x to 1.50x the subject's \$236,787 (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



\$21,136	\$34,807	\$50,983	\$66,617	\$80,727	\$3,338
----------	----------	----------	----------	----------	----------------



■ 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 IL 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 Preservation Trust Of	PA	\$235,874	Director	\$1,380	\$1,441	2023
Milton Historical Society	WI	\$235,066	Executive Director	\$43,160	\$47,203	2023
Harrisonburg-rockingham Historical	VA	\$234,085	Executive Director	\$65,025	\$63,863	2024
Crawford County Historical Society	PA	\$239,650	Executive Director	\$35,907	\$37,499	2023
Geneva Historical Society	IL	\$233,566	Executive Dir.	\$74,888	\$74,888	2024
Lelooska Foundation	WA	\$241,645	President	\$12,253	\$11,159	2024
Washington County Historical	MD	\$231,361	Executive Di	\$30,601	\$29,100	2024
Berea Historical Society	OH	\$230,863	Key Employee	\$9,894	\$10,659	2024
Colonial Pennsylvania Farmstead	PA	\$244,925	Vice President	\$1,841	\$1,922	2023
Schoharie County Historical Society	NY	\$245,308	Curator	\$64,789	\$59,550	2024
Kankakee County Historical Society	IL	\$227,254	Executive Dir.	\$50,594	\$50,594	2024
West Des Moines Historical Society	IA	\$247,603	Executive Di	\$52,986	\$59,013	2024
Lombard Historical Society	IL	\$248,983	Costanzo	\$53,045	\$54,612	2023
Montgomery County Historical	NY	\$223,779	Executive Di	\$29,955	\$27,533	2024
Lakewood Historical Society	OH	\$249,834	Executive Di	\$67,600	\$70,952	2025
Island County Historical Society	WA	\$223,467	Executive Director	\$36,982	\$34,673	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Clermont Inc	NY	\$250,561	Executive Di	\$3,432	\$3,155	2024
Fort Mill Economic Partners	SC	\$221,807	Executive Director	\$35,005	\$38,243	2023
Buffalo Bill Dam Visitor Center	WY	\$220,679	General Manager	\$28,488	\$31,029	2024
Rangeley Lakes Region Historical Society	ME	\$254,765	Executive Director	\$85,828	\$87,419	2024
Furnace Town Foundation Inc	MD	\$256,119	Executive Di	\$59,289	\$56,382	2024
Mount Gulian Society	NY	\$256,383	Executive Di	\$97,804	\$92,551	2023
Rocky Mount Historical Association	TN	\$256,386	Executive Director	\$69,271	\$76,251	2023
Peerless Rockville Historic Preservation Ltd	MD	\$216,963	Executive Director	\$93,116	\$91,165	2023
Fort Mifflin On The Delaware	PA	\$216,140	Executive Di	\$66,200	\$69,134	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 \$1,441–\$160,579; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$236,787); for reference, expenses \$221,187 and assets \$1,367,080.

ROLE MATCH Jerome Johnson, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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 th
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	77 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 (Jerome Johnson) 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 \$3,338 is reasonable (approximately the 4th 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.