

The Centralia Area Historical

Executive Director / CEO

EIN 371370113

IL · NTEE A80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Middleton, Executive Director / CEO** (\$8,554) against **every comparable organization** that fit the selection criteria — **104** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

Benchmarked executive: Michael Middleton — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

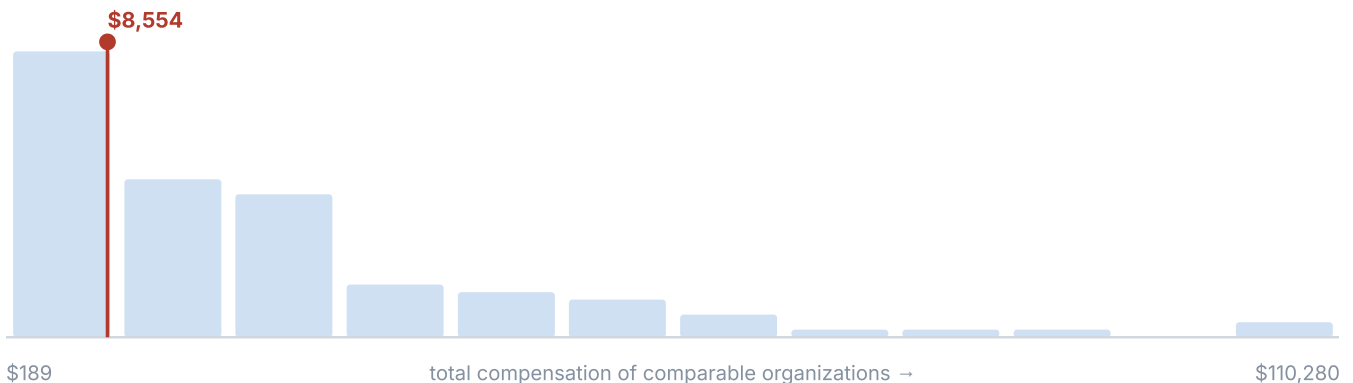
SECTOR Organizations sharing the subject's NTEE classification (A80).

BUDGET Total revenue between \$26,241 and \$58,750 — 0.67x to 1.50x the subject's \$39,167 (the band tightens as size grows).

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

104 organizations qualified on sector, size, and geography → **104** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,882	\$5,424	\$14,821	\$27,334	\$47,066	\$8,554
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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 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
Sayat Nova Dance Co Inc	MA	\$39,235	Officer	\$12,000	\$11,292	2023
Phoenix Art Museum Endowment Fund Inc	AZ	\$38,958	Ceo	\$4,148	\$4,178	2023
Rogers Museum Foundation	AR	\$38,934	Acting Executive Director	\$36,000	\$41,161	2024
Beavercreek Historical Society	OH	\$38,924	Director	\$1,680	\$1,810	2024
Center For Environmental Structure	CA	\$38,804	Secretary, Director	\$30,048	\$26,392	2024
North Shore Historical Museum Inc	NY	\$38,653	Former Director	\$5,025	\$4,619	2024
Delilah Charity Inc	CA	\$38,650	Officer	\$18,655	\$16,385	2024
Thiokol Memorial Project	GA	\$38,496	Adviser	\$500	\$511	2024
Allentown Public Theatre	PA	\$40,250	President	\$8,070	\$8,186	2024
Seattle Piano Institute Inc	WA	\$37,538	Artistic Dir	\$3,500	\$3,187	2024
Decatur Fine Arts Academy Inc	GA	\$41,280	President, Ceo	\$9,390	\$9,887	2023
Long Island Association Of The	NY	\$36,905	Chairman	\$4,500	\$4,258	2023
Michael S Rosen Foundation	NY	\$41,453	Secretary	\$30,887	\$28,390	2024
Combat Diver Foundation	FL	\$41,576	President	\$2,100	\$2,007	2024
Center On Modernity In Transition	NC	\$36,231	Consultant	\$55,000	\$57,806	2024
Northwest Collaborative Center	WA	\$35,940	President	\$6,240	\$5,683	2024
Greater Buckeye Lake Historical Society	OH	\$42,419	Director	\$20,000	\$22,184	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Goethe House Wisconsin Inc	WI	\$42,578	Executive Director	\$21,506	\$22,846	2024
Miami Arts Commission	AZ	\$35,513	Executive Director	\$2,105	\$2,120	2023
Center For Technology & Innovation Inc	NY	\$35,089	Executive Director	\$6,600	\$6,246	2023
Potters House Community Develo	FL	\$43,271	Pd	\$24,494	\$25,084	2022
Quasimondo Inc	WI	\$34,937	Executive Dir. (Non-voting)	\$45,760	\$48,611	2024
Chinese Gospel Broadcasting Center Inc	NY	\$43,522	Former Director	\$61,295	\$58,003	2023
Oregon Newspapers Foundation Inc	OR	\$43,648	Executive Director	\$23,517	\$22,214	2024
Alaska Jewish Historical Museum &	AK	\$34,613	Museum Curator	\$54,577	\$53,074	2024

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	104 organizations. Compensation range \$189–\$110,280; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$39,167); for reference, expenses \$52,393 and assets \$483,253.
ROLE MATCH	Michael Middleton, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	36 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	33 rd

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 (Michael Middleton) 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 104 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,554 is reasonable (approximately the 36th 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.