

Frankenmuth Historical Association

Executive Director / CEO

EIN 386078011

MI · NTEE A82Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Heidi Chapman, Executive Director / CEO** (\$57,263) against **every comparable organization** that fit the selection criteria — **102** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

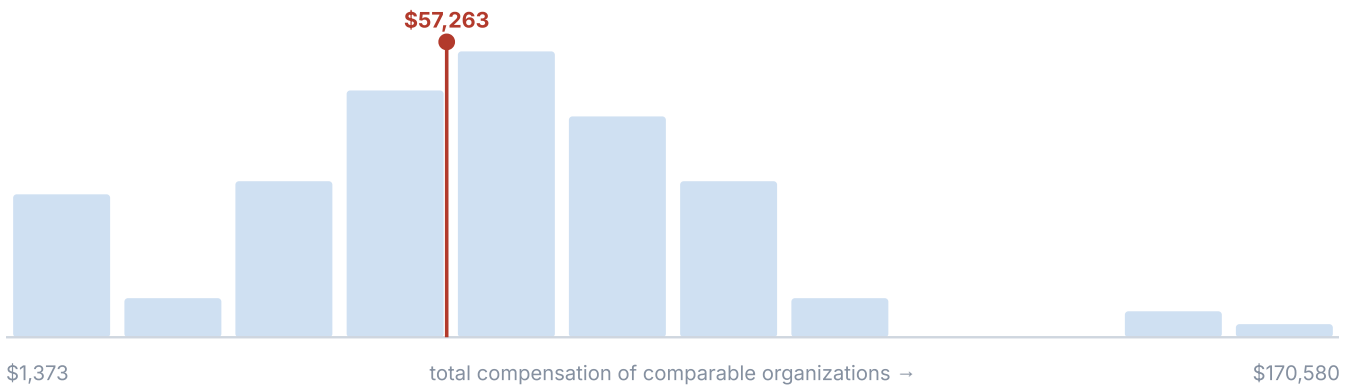
Benchmarked executive: Heidi Chapman — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$234,981 and \$526,077 — 0.67x to 1.50x the subject's \$350,718 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

102 organizations qualified on sector, size, and geography → **102** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,148	\$43,532	\$60,714	\$79,620	\$89,018	\$57,263
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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 MI 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
Kennebunkport Historical Society	ME	\$348,424	Executive Di	\$63,902	\$61,993	2024
Utah Heritage Foundation	UT	\$344,820	Executive Di	\$77,447	\$76,795	2024
Dana-thomas House Foundation Inc	IL	\$344,076	Executive Director	\$50,502	\$48,102	2024
American Society For Eighteenth Century	OR	\$357,871	Executive Director	\$89,592	\$80,607	2024
Hampton Community Library	PA	\$359,860	Director	\$59,800	\$57,776	2024
Landmark West Inc	NY	\$360,533	Exec Director	\$118,410	\$103,664	2024
Wichita County Heritage Society	TX	\$340,597	Executive Direc	\$37,400	\$35,311	2025
Morris Jumel Mansion Inc	NY	\$366,499	Executive Director	\$96,635	\$84,601	2024
Oaklands Association Inc	TN	\$367,420	Executive Director	\$72,985	\$74,326	2024
Anne Frank Center Usa Inc	NY	\$368,364	Chief Executive Officer	\$173,077	\$151,523	2024
Smithtown Historical Museums	NY	\$369,725	Executive Director	\$110,923	\$97,109	2024
Daly Mansion Preservation Trust	MT	\$331,585	Executive Director	\$28,982	\$30,267	2024
Aurora Historical Society	IL	\$330,531	Executive Di	\$90,686	\$86,376	2024
Atlanta Preservation Center Inc	GA	\$328,685	Executive Director	\$157,007	\$152,948	2024
Historic Boulder Inc	CO	\$325,467	Executive Di	\$42,120	\$39,129	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Delaware County Historical Association	NY	\$376,471	Executive Dir.	\$48,845	\$44,025	2023
Wyoming Historical & Geological Society	PA	\$377,257	Executive Director	\$50,385	\$50,117	2023
Prickett's Fort Memorial Foundation	WV	\$323,890	Executive Di	\$51,450	\$53,971	2024
Amador Livermore Valley Historical Society	CA	\$323,760	Executive Director	\$90,273	\$77,752	2023
Columbus Landmarks Foundation	OH	\$380,250	Ceo	\$73,500	\$75,422	2024
Albany County Historical Association	NY	\$320,977	Executive Director	\$57,689	\$51,996	2023
Preservation Mass	MA	\$381,477	President	\$68,438	\$61,342	2023
Woodstock History Center Inc	VT	\$382,213	Executive Director	\$72,950	\$71,138	2024
Maryland & Pennsylvania Railroad Preservation Society	PA	\$386,454	Treasurer	\$5,150	\$4,976	2024
Cumberland County Historical Society	NJ	\$386,672	Treasurer	\$3,600	\$3,206	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 **102** organizations. Compensation range \$1,373–\$170,580; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$350,718); for reference, expenses \$416,492 and assets \$1,455,372.
ROLE MATCH	Heidi Chapman, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	44 th
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	41 st

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 (Heidi Chapman) 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 102 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,263 is reasonable (approximately the 44th 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.