

# Ephraim Historical Foundation Inc

Executive Director / CEO

EIN 396075684

WI · NTEE A82

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Cody Schreck, Executive Director / CEO** (\$61,208) against **every comparable organization** that fit the selection criteria — **100** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47<sup>th</sup>** percentile of comparable organizations within the typical range

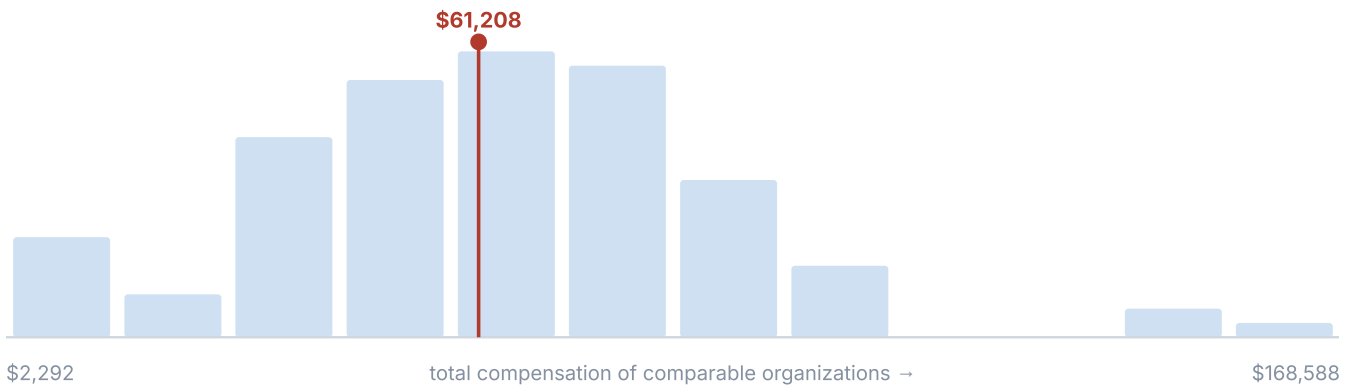
**Benchmarked executive:** Cody Schreck — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82).
BUDGET	Total revenue between \$259,324 and \$580,576 — 0.67x to 1.50x the subject's \$387,051 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

**100** organizations qualified on sector, size, and geography → **100** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$32,258	\$46,959	\$62,476	\$82,749	\$95,991	\$61,208
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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 WI 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
<a href="#">Cumberland County Historical Society</a>	NJ	\$386,672	Treasurer	\$3,600	<b>\$3,168</b>	2023
<a href="#">Maryland &amp; Pennsylvania Railroad Preservation Society</a>	PA	\$386,454	Treasurer	\$5,150	<b>\$4,918</b>	2024
<a href="#">Woodstock History Center Inc</a>	VT	\$382,213	Executive Director	\$72,950	<b>\$70,307</b>	2024
<a href="#">Preservation Mass</a>	MA	\$381,477	President	\$68,438	<b>\$60,626</b>	2023
<a href="#">Columbus Landmarks Foundation</a>	OH	\$380,250	Ceo	\$73,500	<b>\$74,541</b>	2024
<a href="#">Hanover Tavern Foundation</a>	VA	\$395,039	Executive Director	\$114,000	<b>\$105,396</b>	2024
<a href="#">Delaware River Mill Society</a>	NJ	\$395,448	Executive Di	\$78,577	<b>\$69,161</b>	2023
<a href="#">Gilpin County Historical Society</a>	CO	\$396,148	Executive Director	\$46,452	<b>\$42,650</b>	2024
<a href="#">Wyoming Historical &amp; Geological Society</a>	PA	\$377,257	Executive Director	\$50,385	<b>\$49,532</b>	2023
<a href="#">Delaware County Historical Association</a>	NY	\$376,471	Executive Dir.	\$48,845	<b>\$43,511</b>	2023
<a href="#">Washington County Historical Society</a>	OR	\$397,757	Co-director	\$80,923	<b>\$71,957</b>	2024
<a href="#">Historical Society Of</a>	NY	\$398,815	Executive Dir.	\$59,039	<b>\$49,766</b>	2025
<a href="#">Little Compton Historical Society Inc</a>	RI	\$401,753	Executive Director	\$87,405	<b>\$82,621</b>	2023
<a href="#">Smithtown Historical Museums</a>	NY	\$369,725	Executive Director	\$110,923	<b>\$95,975</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Anne Frank Center Usa Inc</a>	NY	\$368,364	Chief Executive Officer	\$173,077	<b>\$149,753</b>	2024
<a href="#">Costume Society Of America Inc</a>	GA	\$406,052	Executive Director	\$62,219	<b>\$59,903</b>	2024
<a href="#">Oaklands Association Inc</a>	TN	\$367,420	Executive Director	\$72,985	<b>\$73,458</b>	2024
<a href="#">Morris Jumel Mansion Inc</a>	NY	\$366,499	Executive Director	\$96,635	<b>\$83,613</b>	2024
<a href="#">Solvang Heritage Associates Inc</a>	CA	\$408,728	Former Executive Director	\$98,345	<b>\$83,716</b>	2023
<a href="#">Hamburg Natural History Society Inc</a>	NY	\$409,251	Executive Director	\$65,345	<b>\$56,539</b>	2024
<a href="#">Skagit County Historical Society</a>	WA	\$410,330	Executive Director	\$62,353	<b>\$53,454</b>	2024
<a href="#">Landmark West Inc</a>	NY	\$360,533	Exec Director	\$118,410	<b>\$102,453</b>	2024
<a href="#">Hampton Community Library</a>	PA	\$359,860	Director	\$59,800	<b>\$57,101</b>	2024
<a href="#">American Society For Eighteenth Century</a>	OR	\$357,871	Executive Director	\$89,592	<b>\$79,666</b>	2024
<a href="#">Suffolk County Historical Society</a>	NY	\$416,792	Executive Director	\$95,567	<b>\$85,131</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	100 organizations. Compensation range \$2,292–\$168,588; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$387,051); for reference, expenses \$459,191 and assets \$2,076,568.
ROLE MATCH	Cody Schreck, reported title "EXECUTIVE DIRECTOR", 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	47 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	48 <sup>th</sup>
All sources (D + E + F), adjusted	44 <sup>th</sup>

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 (Cody Schreck) 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 100 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,208 is reasonable (approximately the 47<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.