

Dakota Sunset Museum

Executive Director / CEO

EIN **460377948**
 SD · NTEE A540
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Mary Carol Potts, Executive Director / CEO** (\$10,871) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 28th percentile of comparable organizations within the typical range

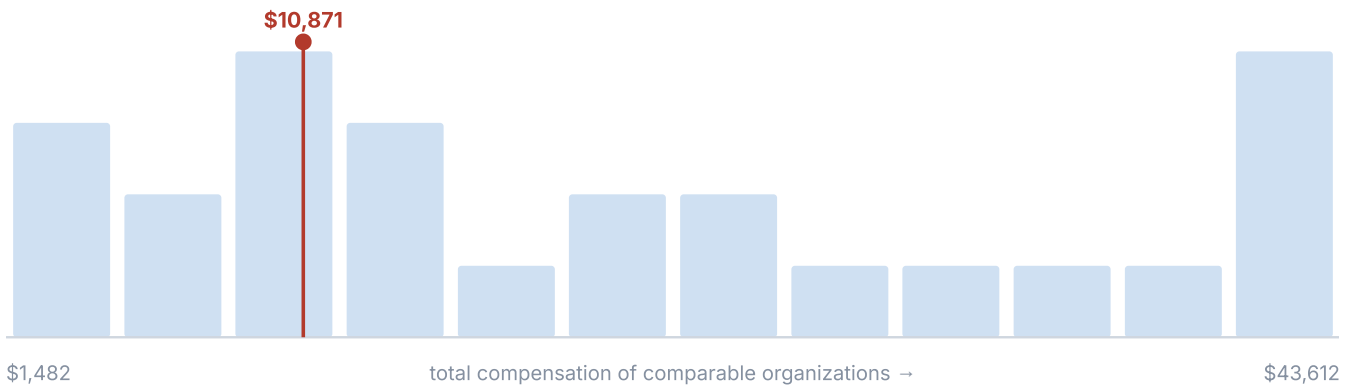
Benchmarked executive: Mary Carol Potts — reported title “CURATOR, TREASURER & DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A540).
BUDGET	Total revenue between \$52,597 and \$117,756 — 0.67x to 1.50x the subject's \$78,504 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,035	\$10,659	\$16,873	\$31,297	\$40,954	\$10,871
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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 SD 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
Pittsburg-camp County Museum Assoc Inc	TX	\$77,645	Museum Admin.	\$16,410	\$14,874	2023
Friends Of Chevra T'helim	VA	\$79,530	Executive Di	\$13,020	\$11,064	2024
Kings Mountain Historical Museum Foundation Inc	NC	\$77,367	Director & Curator	\$43,524	\$40,749	2023
Pacific Northwest Railroad Archive	WA	\$81,621	Director	\$3,349	\$2,717	2023
Overfield Tavern Museum	OH	\$85,394	Director	\$44,082	\$41,091	2024
Vasa Order Of America National	IL	\$86,295	Archivist	\$50,404	\$43,612	2024
North Myrtle Beach Area Historical	SC	\$69,735	Director	\$47,000	\$42,041	2025
Jack Oconnor Hunting Heritage &	ID	\$90,074	Secretary	\$1,583	\$1,482	2024
Alex Haley Museum Association	TN	\$90,663	Site Manager	\$22,000	\$20,353	2024
American Society Of Military History Inc	CA	\$94,326	Director	\$40,000	\$31,297	2023
Lea County Museum Inc	NM	\$61,724	Director	\$40,000	\$37,864	2024
Mid America Transportation And	IA	\$96,077	Employee	\$24,000	\$23,127	2024
St Albans Historical Society Inc	VT	\$97,194	Executive Director	\$34,154	\$29,475	2025
Pembina County Historical Society	ND	\$97,239	Museum Curator	\$11,036	\$10,659	2024
Sweet Grass County Museum Society	MT	\$59,469	Curator	\$14,264	\$13,532	2024
Person County Museum Of History Inc	NC	\$98,322	Executive Director	\$39,000	\$35,466	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Narrow Gauge Preservation Foundation	MO	\$58,293	Executive Dir.	\$8,800	\$8,203	2024
Signal And Cyber Museum Society	GA	\$99,556	Executive Director	\$10,000	\$8,849	2024
Southwest Florida Military Museum & Library Inc	FL	\$57,296	Vp Aug - Dec	\$12,600	\$11,165	2022
Mechanicsburg Museum Association	PA	\$99,879	Treasurer	\$5,200	\$4,564	2024
Bayfield Heritage Association Inc	WI	\$102,049	Exec Directo	\$6,067	\$5,741	2023
The American Classic Arcade Museum	NH	\$105,991	Director	\$18,200	\$15,227	2023
Huntington African American Museum Inc	NY	\$107,966	Executive Director	\$26,522	\$21,092	2024
Veterans Memorial Museum	CA	\$113,890	Ceo/director	\$30,000	\$23,472	2023
Mendota Museum & Historical Society	IL	\$116,319	Director	\$19,500	\$16,873	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD cost of living and 2023 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 SD 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	25 organizations. Compensation range \$1,482–\$43,612; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$78,504); for reference, expenses \$85,227 and assets \$638,382.
ROLE MATCH	Mary Carol Potts, reported title " <i>CURATOR, TREASURER & DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an

exact title match — the board should confirm this is a comparable role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	28 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	28 th
All sources (D + E + F), adjusted	28 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 (Mary Carol Potts) 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 25 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,871 is reasonable (approximately the 28th 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.