

Museum Assn Of The American Frontier

Executive Director / CEO

EIN **476034844**
 NE · NTEE A540
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Nakaya Fester, Executive Director / CEO** (\$39,000) against **every comparable organization** that fit the selection criteria — **78** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

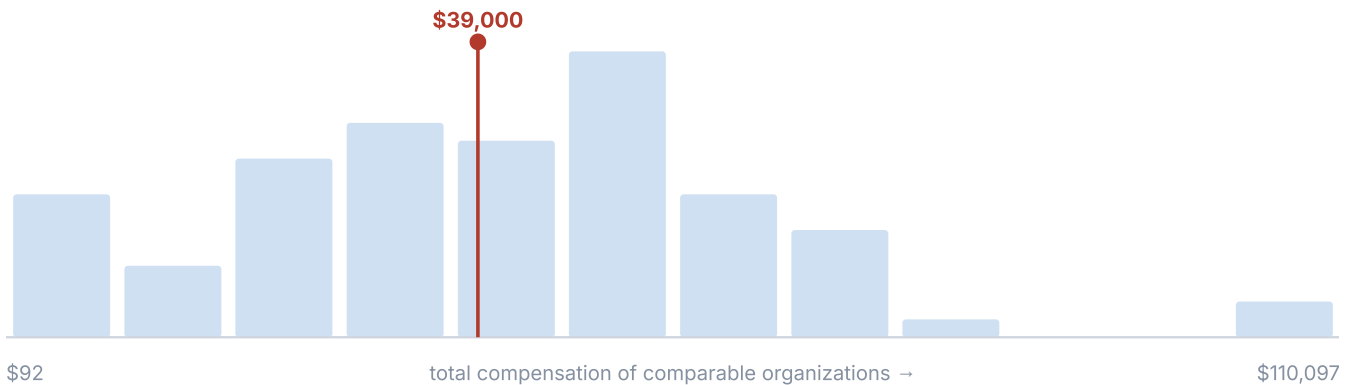
Benchmarked executive: Nakaya Fester — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A540).
BUDGET	Total revenue between \$124,404 and \$278,518 — 0.67x to 1.50x the subject's \$185,679 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

78 organizations qualified on sector, size, and geography → **78** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,652	\$25,706	\$41,111	\$52,404	\$66,608	\$39,000
---------	----------	----------	----------	----------	----------



● 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 NE 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
Millville Army Air Field Museum Inc	NJ	\$185,125	Executive Director	\$51,124	\$43,693	2023
Dayton International Peace Museum	OH	\$186,358	Executive Di	\$66,650	\$67,573	2023
St Charles History Museum	IL	\$187,467	Executive Dir.	\$58,000	\$53,015	2024
Old Independence Regional Museum	AR	\$189,731	Museum Director	\$36,040	\$37,665	2024
Bush Family Home Foundation	TX	\$180,724	Executive Director	\$67,500	\$67,282	2022
Spnea Connecticut Inc	MA	\$191,365	President	\$85,871	\$71,744	2024
Northwest Carriage Museum	WA	\$179,961	Sec / Director	\$43,036	\$35,824	2024
Everett Museum Of History	WA	\$179,646	Executive Director	\$37,090	\$30,874	2024
The Black Cowboy Museum	TX	\$192,088	Chief Executive Officer	\$36,000	\$33,481	2024
Society For The Preservation Of The	MI	\$192,803	General Manager	\$36,082	\$34,626	2024
Austin History Center Association Inc	TX	\$195,201	Exec Director	\$64,099	\$59,615	2024
Berlin Airlift Historical Foundation	NJ	\$195,484	Board Chairman And President	\$39,260	\$32,590	2024
Fort Dodge Historical Foundation	IA	\$200,110	Executive Di	\$48,961	\$51,315	2023
Seneca Museum Of Waterways And Industry	NY	\$200,967	Executive Director	\$58,458	\$49,113	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mt Hood Cultural Center And Museum	OR	\$202,350	Director	\$1,638	\$1,456	2023
Historic Fallsington Inc	PA	\$202,623	Executive Di	\$55,560	\$51,514	2024
Harrington House Foundation	TX	\$167,951	Manager	\$50,000	\$47,876	2023
Shoreline Historical Museum	WA	\$167,149	Executive Di	\$55,538	\$46,231	2024
Golden Ball Tavern Trust	MA	\$205,085	Exec. Direct	\$131,715	\$110,047	2024
Taos Historic Museums Inc	NM	\$206,410	Treasurer	\$14,000	\$14,000	2024
Sag Harbor Whaling & Historical	NY	\$164,616	Board Member	\$4,000	\$3,361	2024
International Women's Air & Space	OH	\$207,319	Executive Di	\$45,424	\$44,731	2024
Alamance County Historical Museum Inc	NC	\$209,161	Executive Director	\$52,714	\$50,641	2024
Marietta Museum Of History Inc	GA	\$210,201	Director	\$50,000	\$46,743	2024
Minnesota Fishing Museum &	MN	\$210,554	Executive Di	\$44,914	\$42,482	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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 78 organizations. Compensation range \$92–\$110,097; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$185,679); for reference, expenses \$198,554 and assets \$3,492,051.

ROLE MATCH	Nakaya Fester, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	46 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	45 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 (Nakaya Fester) 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 78 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,000 is reasonable (approximately the 46th 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.