

High Plains Heritage Society Inc

Executive Director / CEO

EIN 510142818

SD · NTEE A800

FY ending 2024-07-31

June 10, 2026

This analysis benchmarks the total compensation of **Karla Scovell, Executive Director / CEO** (\$68,805) against **every comparable organization** that fit the selection criteria — **121** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **81st** percentile of comparable organizations

within the typical range

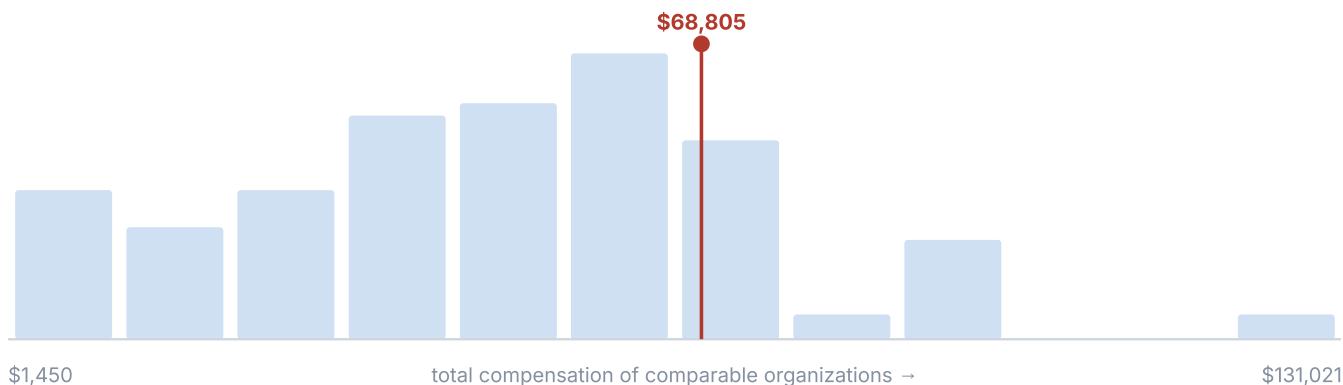
Benchmarked executive: Karla Scovell — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A800).
BUDGET	Total revenue between \$184,788 and \$413,706 — 0.67x to 1.50x the subject's \$275,804 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

121 organizations qualified on sector, size, and geography → **121** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,241	\$30,167	\$50,066	\$64,035	\$76,485	\$68,805
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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
Musical Arts Society Of New Orleans	LA	\$275,504	Executive Dir.	\$40,000	\$41,088	2023
The Whitesbog Preservation Trust Inc	NJ	\$276,286	Executive Dir.	\$58,000	\$46,922	2024
Main Street Portsmouth	OH	\$275,016	Executive Di	\$27,605	\$27,275	2023
Charleston County Parks Foundation	SC	\$276,622	Executive Di	\$61,534	\$58,167	2024
Berwick Historical Society	PA	\$273,374	Executive Director	\$54,530	\$49,273	2024
Louisiana Children's	LA	\$272,001	Operations M	\$30,000	\$29,932	2024
Middle Passage Ceremonies & Port	FL	\$269,967	Executive Director	\$47,796	\$40,684	2024
Friends Of Florida History Inc	FL	\$285,007	Division Dir	\$21,686	\$19,005	2023
Discovery Expedition Of St Charles Mo Inc	MO	\$266,577	Executive Director	\$56,692	\$56,015	2023
Trail Of Tears Association Inc	OK	\$266,003	Executive Director	\$75,921	\$75,749	2024
Virginia Piedmont Heritage Area	VA	\$264,630	Executive Di	\$81,780	\$73,661	2023
Wayne County Historical Museum Inc	IN	\$263,992	Interim Executive Director	\$49,994	\$47,771	2024
Coutts Memorial Museum Of Art Inc	KS	\$263,982	Executive Director	\$66,250	\$64,851	2024
Historical Society Of Montgomery County	PA	\$287,660	Executive Director	\$73,017	\$67,926	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Cambridge Historical Society	MA	\$290,178	Executive Director	\$116,615	\$94,952	2024
Central Virginia Battlefields Trust	VA	\$261,071	Executive Di	\$68,727	\$61,904	2023
Alliance For Historic Hillsborough	NC	\$260,988	Exec Director	\$45,454	\$42,556	2024
Historic Railroad Square Association	CA	\$259,718	Executive Dir.	\$34,130	\$26,704	2024
Aristides De Sousa Mendes Foundation-us	NY	\$292,011	Board President And Ceo	\$51,004	\$41,761	2024
Sarpy County Historical Society	NE	\$292,637	Executive Director	\$57,115	\$57,306	2023
Adena Mansion And Gardens Society	OH	\$256,847	Executive Director	\$56,686	\$54,401	2024
Eptower Inc	NC	\$256,355	Executive Director	\$36,000	\$33,705	2024
Camelot Days Inc	FL	\$296,448	Director	\$10,000	\$8,512	2024
The Freedom Archives	CA	\$254,114	Director	\$50,000	\$39,121	2024
North Hawaii Heritage Foundation	HI	\$298,274	Executive Director	\$47,654	\$38,659	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 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 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 121 organizations. Compensation range \$1,450–\$131,021; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$275,804); for reference, expenses \$303,995 and assets \$538,117.
ROLE MATCH	Karla Scovell, reported title " <i>Executive Director</i> ", 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	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	81 st
Total compensation (D + F), as reported (no adjustments)	69 th
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	79 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 (Karla Scovell) 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 10, 2026, comparing compensation against 121 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,805 is reasonable (approximately the 81st 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 10, 2026.