

Harrisonburg-rockingham Historical

Executive Director / CEO

EIN 541017712

VA · NTEE A82Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Penelope Imeson, Executive Director / CEO** (\$65,025) against **every comparable organization** that fit the selection criteria — **91** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

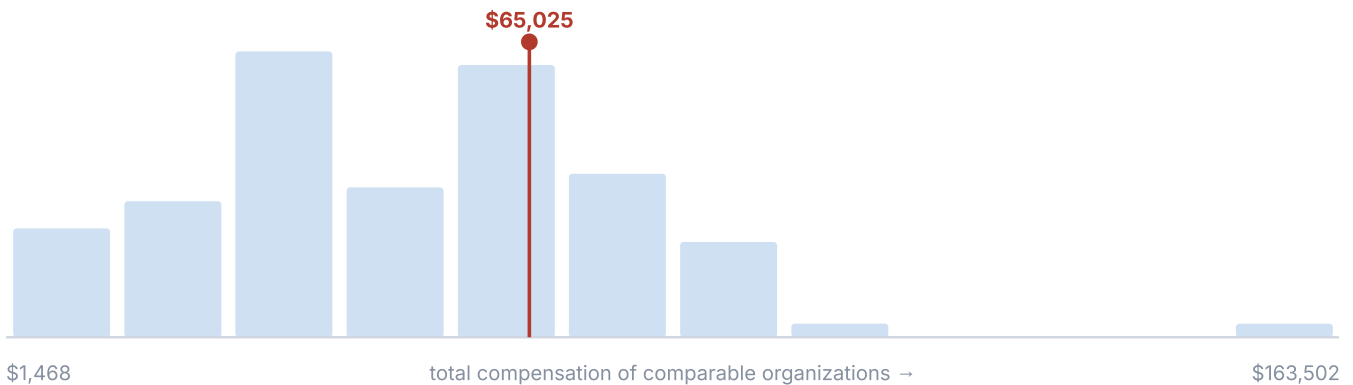
Benchmarked executive: Penelope Imeson — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$156,836 and \$351,127 — 0.67x to 1.50x the subject's \$234,085 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

91 organizations qualified on sector, size, and geography → **91** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,614	\$35,044	\$51,515	\$67,588	\$82,094	\$65,025
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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 VA 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
Geneva Historical Society	IL	\$233,566	Executive Dir.	\$74,888	\$76,251	2024
Milton Historical Society	WI	\$235,066	Executive Director	\$43,160	\$48,062	2023
Historic Preservation Trust Of	PA	\$235,874	Director	\$1,380	\$1,468	2023
Garfield Heritage Society	IL	\$236,787	Executive Director	\$3,338	\$3,399	2024
Washington County Historical	MD	\$231,361	Executive Di	\$30,601	\$29,630	2024
Berea Historical Society	OH	\$230,863	Key Employee	\$9,894	\$10,853	2024
Crawford County Historical Society	PA	\$239,650	Executive Director	\$35,907	\$38,181	2023
Kankakee County Historical Society	IL	\$227,254	Executive Dir.	\$50,594	\$51,515	2024
Lelooska Foundation	WA	\$241,645	President	\$12,253	\$11,362	2024
Montgomery County Historical	NY	\$223,779	Executive Di	\$29,955	\$28,034	2024
Island County Historical Society	WA	\$223,467	Executive Director	\$36,982	\$35,304	2023
Colonial Pennsylvania Farmstead	PA	\$244,925	Vice President	\$1,841	\$1,957	2023
Schoharie County Historical Society	NY	\$245,308	Curator	\$64,789	\$60,634	2024
Fort Mill Economic Partners	SC	\$221,807	Executive Director	\$35,005	\$38,939	2023
Buffalo Bill Dam Visitor Center	WY	\$220,679	General Manager	\$28,488	\$31,594	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
West Des Moines Historical Society	IA	\$247,603	Executive Di	\$52,986	\$60,087	2024
Lombard Historical Society	IL	\$248,983	Costanzo	\$53,045	\$55,606	2023
Lakewood Historical Society	OH	\$249,834	Executive Di	\$67,600	\$72,243	2025
Friends Of Clermont Inc	NY	\$250,561	Executive Di	\$3,432	\$3,212	2024
Peerless Rockville Historic Preservation Ltd	MD	\$216,963	Executive Director	\$93,116	\$92,824	2023
Fort Mifflin On The Delaware	PA	\$216,140	Executive Di	\$66,200	\$70,392	2023
Chippewa County Historical Society	MN	\$215,141	Executive Di	\$39,640	\$40,567	2024
Rangeley Lakes Region Historical Society	ME	\$254,765	Executive Director	\$85,828	\$89,010	2024
Furnace Town Foundation Inc	MD	\$256,119	Executive Di	\$59,289	\$57,408	2024
Mount Gulian Society	NY	\$256,383	Executive Di	\$97,804	\$94,236	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 91 organizations. Compensation range \$1,468–\$163,502; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$234,085); for reference, expenses \$404,148 and assets \$2,214,951. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Penelope Imeson, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	73 rd
Total compensation (D + F), as reported (no adjustments)	77 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	71 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 (Penelope Imeson) 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 91 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,025 is reasonable (approximately the 73rd 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.