

# Civil War Trails Inc

Executive Director / CEO

EIN 541885764  
 VA · NTEE A800  
 FY ending 2024-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Drew Gruber, Executive Director / CEO** (\$88,192) against **every comparable organization** that fit the selection criteria — **120** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73<sup>rd</sup>** percentile of comparable organizations within the typical range

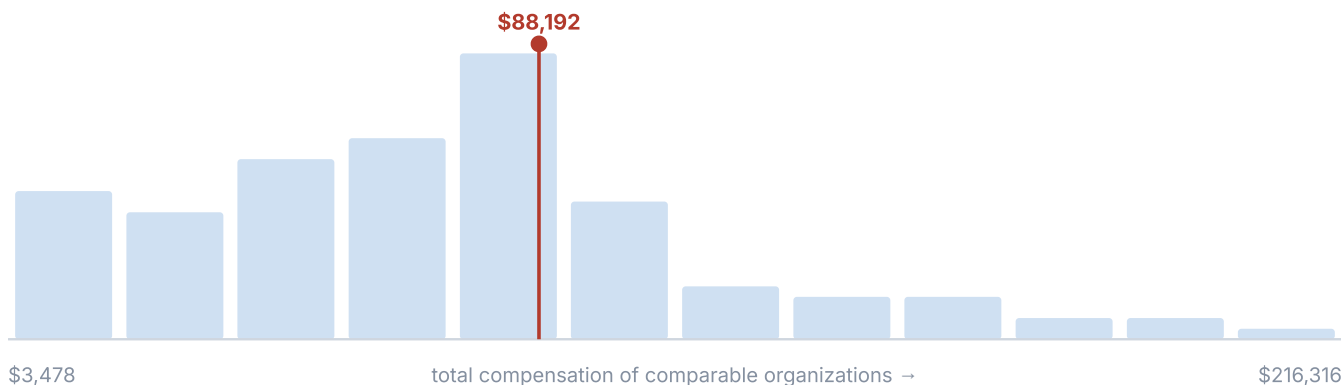
**Benchmarked executive:** Drew Gruber — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A800).
BUDGET	Total revenue between \$330,446 and \$739,806 — 0.67x to 1.50x the subject's \$493,204 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

**120** organizations qualified on sector, size, and geography → **120** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,214	\$41,789	\$72,997	\$93,257	\$133,831	\$88,192
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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
<a href="#">The Antique And Classic Boat</a>	NY	\$507,153	Executive Director	\$106,792	<b>\$99,944</b>	2024
<a href="#">Dunwoody Preservation Trust Inc</a>	GA	\$478,948	Executive Director	\$50,000	<b>\$53,606</b>	2023
<a href="#">International Society Daughters Of Utah Pioneers</a>	UT	\$478,823	Treasurer	\$4,500	<b>\$4,770</b>	2024
<a href="#">Saratoga Springs</a>	NY	\$477,476	Chief Executive Officer	\$11,723	<b>\$10,971</b>	2024
<a href="#">Florida Keys History And Discovery</a>	FL	\$475,636	Executive Director	\$85,833	<b>\$85,977</b>	2023
<a href="#">Summerville Dream Inc</a>	SC	\$513,446	Executive Director	\$70,000	<b>\$75,633</b>	2024
<a href="#">Burlington Riverfront Entertainment</a>	IA	\$470,557	Executive Di	\$25,737	<b>\$29,186</b>	2024
<a href="#">Artist-blacksmiths Association Of North America Inc</a>	PA	\$469,380	Executive Dir.	\$50,000	<b>\$51,641</b>	2024
<a href="#">Johnston Farm Friends Council</a>	OH	\$517,624	Site Manager	\$78,462	<b>\$86,069</b>	2024
<a href="#">Illinois Route 66 Heritage Project</a>	IL	\$468,696	Executive Di	\$76,320	<b>\$77,709</b>	2024
<a href="#">The Jewish History Museum</a>	AZ	\$467,662	Executive Di	\$108,179	<b>\$110,933</b>	2023
<a href="#">The L'enfant Trust</a>	DC	\$463,048	President And Secretary	\$135,200	<b>\$122,876</b>	2024
<a href="#">Pentagon Memorial Fund Inc</a>	VA	\$525,857	Ed-until 06/2023/senior Advisor	\$168,833	<b>\$173,820</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Early Ford V-8 Foundation Inc</a>	IN	\$460,035	Secretary	\$78,040	<b>\$87,752</b>	2023
<a href="#">Florida Agricultural Museum Inc</a>	FL	\$457,704	Executive Dir.	\$56,000	<b>\$56,094</b>	2023
<a href="#">Blue And Gray Education Society</a>	NC	\$529,340	Executive Director	\$72,800	<b>\$80,207</b>	2023
<a href="#">Philadelphia Holocaust Remembrance</a>	PA	\$456,529	Executive Director	\$172,849	<b>\$183,795</b>	2023
<a href="#">Nototomne Cultural Preservation</a>	CA	\$453,691	President	\$26,000	<b>\$23,252</b>	2024
<a href="#">Getty House Foundation</a>	CA	\$451,733	Executive Director	\$61,780	<b>\$55,251</b>	2024
<a href="#">Explore Buffalo Inc</a>	NY	\$535,257	Executive Director	\$87,038	<b>\$81,457</b>	2024
<a href="#">Out Of Eden Walk</a>	NM	\$535,455	Executive Director	\$74,778	<b>\$85,759</b>	2023
<a href="#">Belvedere-tiburon Landmarks Society</a>	CA	\$535,586	Executive Director	\$91,415	<b>\$81,754</b>	2024
<a href="#">Information Age Learning Center</a>	NJ	\$448,553	Ceo	\$34,452	<b>\$31,858</b>	2024
<a href="#">Flower Hill Center</a>	TX	\$538,437	Executive Director	\$70,000	<b>\$72,521</b>	2024
<a href="#">Friends Of The Chennault Aviation &amp;</a>	LA	\$440,956	Director	\$43,680	<b>\$51,285</b>	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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	120 organizations. Compensation range \$3,478–\$216,316; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$493,204); for reference, expenses \$488,071 and assets \$646,029.
ROLE MATCH	Drew Gruber, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	73 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	69 <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 (Drew Gruber) 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 120 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,192 is reasonable (approximately the 73<sup>rd</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.