

Edisto Historical Preservation

Executive Director / CEO

EIN 570841304
 SC · NTEE A82Z
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Gretchen Smith, Executive Director / CEO** (\$63,000) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

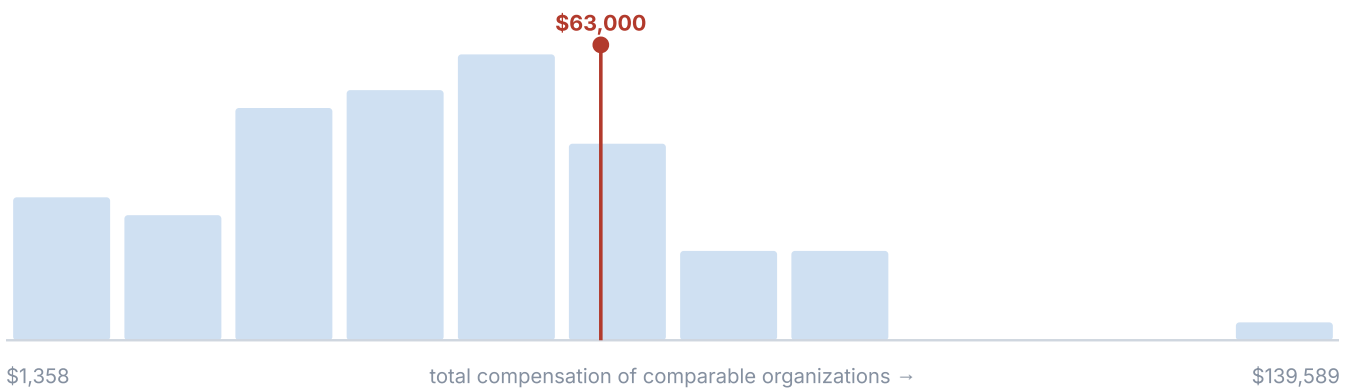
Benchmarked executive: Gretchen Smith — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A82Z).
- BUDGET** Total revenue between \$138,484 and \$310,041 — 0.67x to 1.50x the subject's \$206,694 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

80 organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,146	\$29,522	\$44,572	\$60,528	\$72,388	\$63,000
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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 SC 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
Shaker Historical Society	OH	\$204,842	Executive Di	\$62,344	\$63,295	2024
Napa County Historical Society	CA	\$209,695	Executive Dir	\$80,000	\$64,510	2025
Wellesley Historical Society Inc	MA	\$209,961	Executive Director	\$56,154	\$49,798	2023
James Whites Fort	TN	\$210,761	Trustee	\$33,715	\$33,970	2024
Lowell Area Historical Museum	MI	\$201,437	Executive Director	\$38,103	\$37,699	2024
Historic Huntsville Foundation Inc	AL	\$200,653	Executive Director	\$61,279	\$65,332	2023
Cortland County Historical Society Inc	NY	\$200,438	Director	\$58,500	\$50,671	2024
Chippewa County Historical Society	MN	\$215,141	Executive Di	\$39,640	\$37,545	2024
Fort Mifflin On The Delaware	PA	\$216,140	Executive Di	\$66,200	\$65,149	2023
Peerless Rockville Historic Preservation Ltd	MD	\$216,963	Executive Director	\$93,116	\$85,911	2023
Buffalo Bill Dam Visitor Center	WY	\$220,679	General Manager	\$28,488	\$29,241	2024
Fort Mill Economic Partners	SC	\$221,807	Executive Director	\$35,005	\$36,039	2023
Historic General Dodge House Inc	IA	\$190,891	Executive Director	\$46,125	\$48,410	2024
Island County Historical Society	WA	\$223,467	Executive Director	\$36,982	\$32,675	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Montgomery County Historical	NY	\$223,779	Executive Di	\$29,955	\$25,946	2024
Portage County Historical Society Inc	WI	\$188,224	Executive Director	\$43,333	\$44,661	2023
Mower County Historical Society	MN	\$186,707	Executive Director	\$52,824	\$50,032	2024
Kankakee County Historical Society	IL	\$227,254	Executive Dir.	\$50,594	\$47,678	2024
Texas Wendish Heritage Society Inc	TX	\$182,746	Executive Director	\$20,479	\$20,216	2023
Berea Historical Society	OH	\$230,863	Key Employee	\$9,894	\$10,045	2024
Washington County Historical	MD	\$231,361	Executive Di	\$30,601	\$27,423	2024
Madison County Historical Society	NY	\$181,584	Executive Director	\$27,639	\$23,940	2024
Worthington Historical Society Inc	OH	\$180,212	Executive Director	\$37,377	\$36,969	2025
Geneva Historical Society	IL	\$233,566	Executive Dir.	\$74,888	\$70,572	2024
Harrisonburg-rockingham Historical	VA	\$234,085	Executive Director	\$65,025	\$60,182	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 **80** organizations. Compensation range \$1,358–\$139,589; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$206,694); for reference, expenses \$161,456 and assets \$825,576.
ROLE MATCH	Gretchen Smith, reported title " <i>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.
RELATED-ORG PAY	2 peers 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	78 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	75 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 (Gretchen Smith) 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 80 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,000 is reasonable (approximately the 78th 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.