

Rocky Mount Historical Association

Executive Director / CEO

EIN 620674646
 TN · NTEE A82Z
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Cody Boring, Executive Director / CEO** (\$69,271) against **every comparable organization** that fit the selection criteria — **93** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80th** percentile of comparable organizations within the typical range

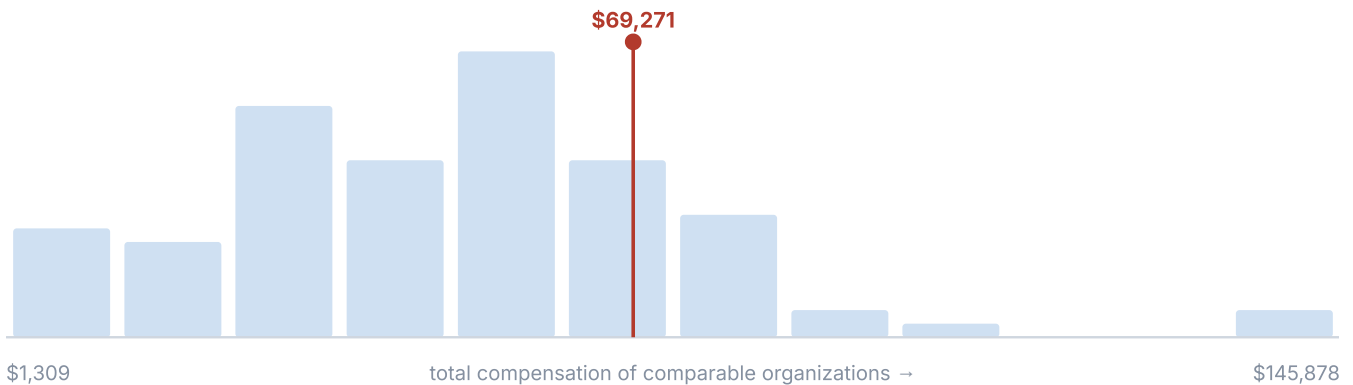
Benchmarked executive: Cody Boring — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$171,778 and \$384,579 — 0.67x to 1.50x the subject's \$256,386 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

93 organizations qualified on sector, size, and geography → **93** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,105	\$33,680	\$49,612	\$64,456	\$80,064	\$69,271
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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 TN 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
Mount Gulian Society	NY	\$256,383	Executive Di	\$97,804	\$84,079	2023
Furnace Town Foundation Inc	MD	\$256,119	Executive Di	\$59,289	\$51,220	2024
Rangeley Lakes Region Historical Society	ME	\$254,765	Executive Director	\$85,828	\$79,417	2024
120 East State	NJ	\$259,821	Project Leader	\$97,240	\$80,226	2024
Friends Of Clermont Inc	NY	\$250,561	Executive Di	\$3,432	\$2,866	2024
Lakewood Historical Society	OH	\$249,834	Executive Di	\$67,600	\$64,456	2025
Umatilla County Historical Society	OR	\$263,172	Executive Direc	\$37,867	\$32,495	2024
Lombard Historical Society	IL	\$248,983	Costanzo	\$53,045	\$49,612	2023
West Des Moines Historical Society	IA	\$247,603	Executive Di	\$52,986	\$53,610	2024
Schoharie County Historical Society	NY	\$245,308	Curator	\$64,789	\$54,099	2024
Colonial Pennsylvania Farmstead	PA	\$244,925	Vice President	\$1,841	\$1,747	2023
Nittany Antique Machinery Association	PA	\$268,569	Secretary	\$2,400	\$2,211	2024
Leelanau Historical Society	MI	\$270,796	Executive Dir.	\$37,577	\$36,899	2023
Lelooska Foundation	WA	\$241,645	President	\$12,253	\$10,137	2024
Crawford County Historical Society	PA	\$239,650	Executive Director	\$35,907	\$34,066	2023
American Society Of Church History	MN	\$274,036	Executive Se	\$25,000	\$23,501	2023
Rock River Heritage Inc	WI	\$274,514	Exc Director	\$60,064	\$57,965	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Corning Painted Post Historical Society	NY	\$274,718	Director	\$43,810	\$36,581	2024
Garfield Heritage Society	IL	\$236,787	Executive Director	\$3,338	\$3,032	2024
Historic Preservation Trust Of	PA	\$235,874	Director	\$1,380	\$1,309	2023
Chenango County Historical Society	NY	\$277,540	Executive Director	\$60,152	\$50,227	2024
Milton Historical Society	WI	\$235,066	Executive Director	\$43,160	\$42,882	2023
Crested Butte Mountain Heritage	CO	\$278,634	Executive Di	\$52,845	\$45,617	2025
Harrisonburg-rockingham Historical	VA	\$234,085	Executive Director	\$65,025	\$58,016	2024
Geneva Historical Society	IL	\$233,566	Executive Dir.	\$74,888	\$68,032	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2023 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 TN 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	93 organizations. Compensation range \$1,309–\$145,878; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$256,386); for reference, expenses \$302,067 and assets \$485,594.
ROLE MATCH	Cody Boring, reported title <i>"EXECUTIVE DIRECTOR"</i> , 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 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	80 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	80 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 (Cody Boring) 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 93 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,271 is reasonable (approximately the 80th 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.