

# Lavaca Historical Museum

Executive Director / CEO

EIN 742577871

TX · NTEE B99M

FY ending 2025-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Cheryl Walker, Executive Director / CEO** (\$6,133) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Cheryl Walker — reported title “TREASURER”, 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 (B99M).

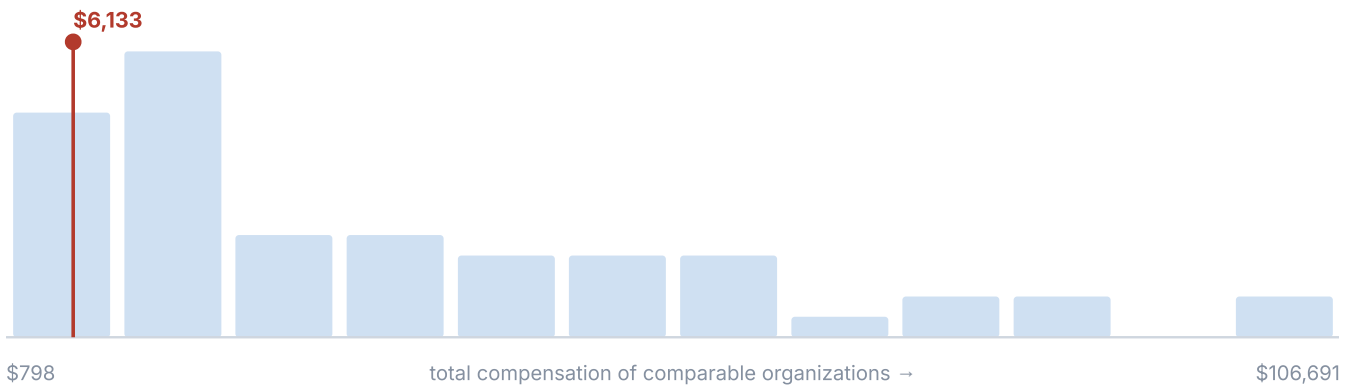
**BUDGET** Total revenue between \$55,799 and \$124,924 — 0.67x to 1.50x the subject's \$83,283 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

**54** organizations qualified on sector, size, and geography

→ **54** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,740	\$12,019	\$22,663	\$48,575	\$72,794	\$6,133
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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 TX 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="#">California Psychology Internship Council</a>	CA	\$82,024	Executive Director	\$53,750	<b>\$49,033</b>	2023
<a href="#">Empowerment Media Inc</a>	FL	\$85,286	Ceo	\$21,996	<b>\$21,204</b>	2024
<a href="#">Homeschoolers United In The Big Bend Incorporated</a>	FL	\$81,053	President & Treasurer	\$15,061	<b>\$14,518</b>	2024
<a href="#">Secular Communities For Arizona Inc</a>	AZ	\$87,047	Executive Director	\$70,833	<b>\$69,902</b>	2024
<a href="#">The College Of Exploration</a>	VA	\$87,643	President	\$8,043	<b>\$8,205</b>	2023
<a href="#">Neohumanist College Of Asheville</a>	NC	\$78,689	President	\$52,500	<b>\$55,664</b>	2024
<a href="#">Gonzaga University Telecommunications Association</a>	WA	\$88,421	President	\$52,736	<b>\$47,200</b>	2025
<a href="#">Continuing Medical Education Institute</a>	MN	\$89,386	President/director	\$1,500	<b>\$1,566</b>	2023
<a href="#">Russian School Of Austin</a>	TX	\$90,867	President	\$1,804	<b>\$1,906</b>	2023
<a href="#">Midwest Institute For International</a>	MI	\$91,018	Director	\$35,970	<b>\$37,116</b>	2025
<a href="#">American University Of Sovereign Nations Inc</a>	AZ	\$91,158	President	\$54,600	<b>\$55,474</b>	2023
<a href="#">California Association Of Realtors</a>	CA	\$91,525	Treasurer	\$56,565	<b>\$50,121</b>	2024
<a href="#">Kindred Spirits Canine Educationcenter</a>	CA	\$73,648	Executive Director	\$62,400	<b>\$56,924</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The My Hero Project Inc</a>	CA	\$93,087	President & Executive Dire	\$36,000	<b>\$31,899</b>	2024
<a href="#">Acnpe</a>	NY	\$72,695	Executive Director	\$55,000	<b>\$50,998</b>	2024
<a href="#">The Minority Scholars Program</a>	MD	\$72,635	President	\$3,628	<b>\$3,481</b>	2024
<a href="#">Contemporary Chinese School Of Az</a>	AZ	\$94,063	Director	\$4,187	<b>\$4,254</b>	2023
<a href="#">Cohort Sistas Inc</a>	DE	\$72,436	Executive Director	\$10,000	<b>\$9,789</b>	2025
<a href="#">Slate Of Mind</a>	NC	\$95,180	Executive Director	\$78,836	<b>\$83,588</b>	2024
<a href="#">Minnesota News Media Institute Inc</a>	MN	\$71,376	Executive Director	\$12,816	<b>\$12,995</b>	2024
<a href="#">Democracy Unlimited</a>	CA	\$70,349	Director/independent Contractor	\$39,323	<b>\$35,872</b>	2023
<a href="#">Center For American Indian Research &amp;</a>	SD	\$69,050	President	\$13,800	<b>\$15,628</b>	2024
<a href="#">Sskc Educational Support Inc</a>	MO	\$100,000	Ceo & President/secretary	\$66,164	<b>\$74,034</b>	2023
<a href="#">Duranno Father School Usa</a>	WA	\$100,508	President	\$12,000	<b>\$11,025</b>	2024
<a href="#">Maryland School For Jewish Education</a>	MD	\$65,942	President & Secretary	\$1,390	<b>\$1,299</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2025 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 TX 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	54 organizations. Compensation range \$798–\$106,691; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$83,283); for reference, expenses \$67,025 and assets \$626,748.
ROLE MATCH	Cheryl Walker, reported title " <i>TREASURER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	11 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	17 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	17 <sup>th</sup>
Reportable pay only (column D), adjusted	33 <sup>rd</sup>
All sources (D + E + F), adjusted	15 <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 (Cheryl Walker) 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 54 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,133 is reasonable (approximately the 17<sup>th</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.