

# Solvang Heritage Associates Inc

Executive Director / CEO

EIN 770248806  
 CA · NTEE A82Z  
 FY ending 2023-06-30  
 June 10, 2026

This analysis benchmarks the total compensation of **Esther Bates, Executive Director / CEO** (\$98,345) against **every comparable organization** that fit the selection criteria — **103** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77<sup>th</sup>** percentile of comparable organizations within the typical range

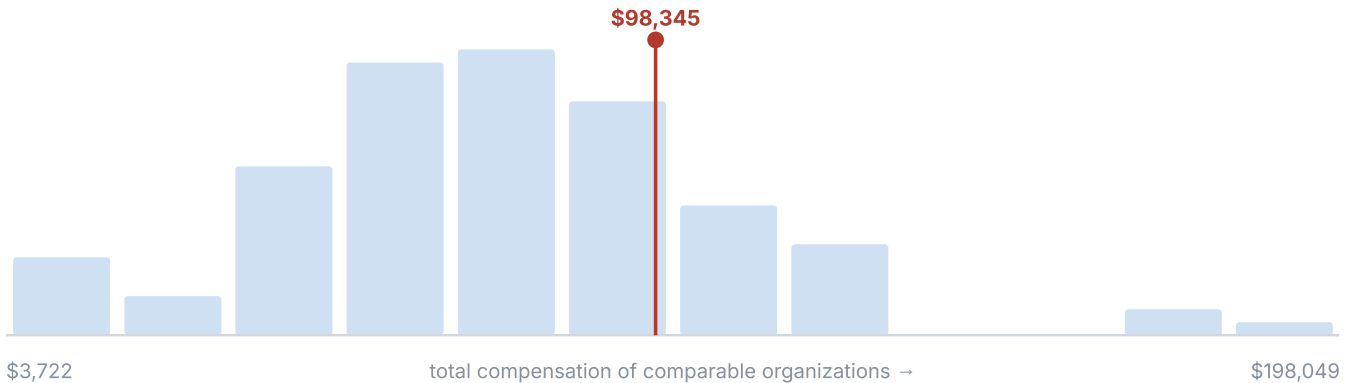
**Benchmarked executive:** Esther Bates — reported title “FORMER EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A82Z).
BUDGET	Total revenue between \$273,847 and \$613,092 — 0.67x to 1.50x the subject's \$408,728 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A82), nationwide + budget 0.67–1.5x revenue.

**103** organizations qualified on sector, size, and geography → **103** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$39,347	\$57,081	\$73,175	\$96,929	\$115,293	\$98,345
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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 CA 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="#">Hamburg Natural History Society Inc</a>	NY	\$409,251	Executive Director	\$65,345	<b>\$66,419</b>	2024
<a href="#">Skagit County Historical Society</a>	WA	\$410,330	Executive Director	\$62,353	<b>\$62,795</b>	2024
<a href="#">Costume Society Of America Inc</a>	GA	\$406,052	Executive Director	\$62,219	<b>\$70,371</b>	2024
<a href="#">Little Compton Historical Society Inc</a>	RI	\$401,753	Executive Director	\$87,405	<b>\$97,059</b>	2023
<a href="#">Suffolk County Historical Society</a>	NY	\$416,792	Executive Director	\$95,567	<b>\$100,008</b>	2023
<a href="#">Laporte County Historical Steam</a>	IN	\$416,851	General Mana	\$87,208	<b>\$103,448</b>	2024
<a href="#">Ninth Judicial Circuit Historical</a>	CA	\$416,854	Executive Dir.	\$119,304	<b>\$115,881</b>	2024
<a href="#">Historical Society Of</a>	NY	\$398,815	Executive Dir.	\$59,039	<b>\$58,463</b>	2025
<a href="#">Oldham County Historical Society Inc</a>	KY	\$419,260	Executive Director	\$62,600	<b>\$75,652</b>	2024
<a href="#">Washington County Historical Society</a>	OR	\$397,757	Co-director	\$80,923	<b>\$84,532</b>	2024
<a href="#">Goodhue County Historical</a>	MN	\$419,837	Executive Director	\$63,357	<b>\$70,420</b>	2024
<a href="#">Historic Madison Inc</a>	IN	\$419,926	President/ E	\$5,524	<b>\$6,553</b>	2024
<a href="#">Gilpin County Historical Society</a>	CO	\$396,148	Executive Director	\$46,452	<b>\$50,103</b>	2024
<a href="#">Delaware River Mill Society</a>	NJ	\$395,448	Executive Di	\$78,577	<b>\$81,247</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bartholomew County Historical Society</a>	IN	\$422,075	Executive Director	\$68,664	<b>\$81,451</b>	2024
<a href="#">Hanover Tavern Foundation</a>	VA	\$395,039	Executive Director	\$114,000	<b>\$123,814</b>	2024
<a href="#">Ephraim Historical Foundation Inc</a>	WI	\$387,051	Executive Director	\$61,208	<b>\$71,904</b>	2024
<a href="#">Cumberland County Historical Society</a>	NJ	\$386,672	Treasurer	\$3,600	<b>\$3,722</b>	2023
<a href="#">Maryland &amp; Pennsylvania Railroad Preservation Society</a>	PA	\$386,454	Treasurer	\$5,150	<b>\$5,777</b>	2024
<a href="#">Woodstock History Center Inc</a>	VT	\$382,213	Executive Director	\$72,950	<b>\$82,593</b>	2024
<a href="#">Preservation Mass</a>	MA	\$381,477	President	\$68,438	<b>\$71,221</b>	2023
<a href="#">Columbus Landmarks Foundation</a>	OH	\$380,250	Ceo	\$73,500	<b>\$87,567</b>	2024
<a href="#">Museum Of The American Railroad</a>	TX	\$438,959	Ceo	\$88,480	<b>\$102,498</b>	2023
<a href="#">Wyoming Historical &amp; Geological Society</a>	PA	\$377,257	Executive Director	\$50,385	<b>\$58,188</b>	2023
<a href="#">Delaware County Historical Association</a>	NY	\$376,471	Executive Dir.	\$48,845	<b>\$51,115</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **103** organizations. Compensation range \$3,722–\$198,049; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$408,728); for reference, expenses \$381,466 and assets \$2,849,993.
ROLE MATCH	Esther Bates, reported title " <i>FORMER 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	3 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	77 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	86 <sup>th</sup>
Reportable pay only (column D), adjusted	81 <sup>st</sup>
All sources (D + E + F), adjusted	74 <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 (Esther Bates) 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 10, 2026, comparing compensation against 103 similarly situated organizations (Same NTEE sector (A82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$98,345 is reasonable (approximately the 77<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 10, 2026.