

Whitesville Historical Society Inc

Executive Director / CEO

EIN 814283587
 KY · NTEE A80
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Judith Moseley Ralph, Executive Director / CEO** (\$21,012) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

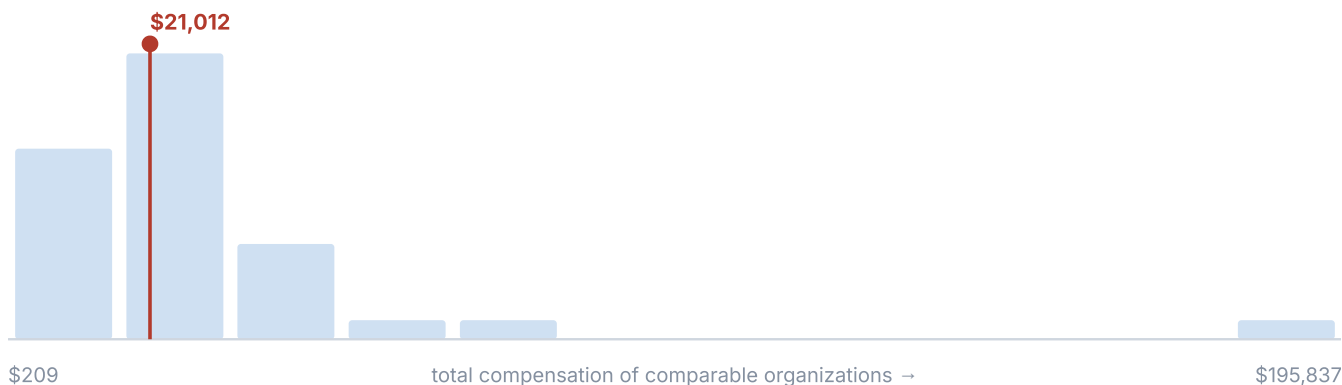
Benchmarked executive: Judith Moseley Ralph — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A80).
BUDGET	Total revenue between \$57,760 and \$129,315 — 0.67x to 1.50x the subject's \$86,210 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

33 organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,871	\$11,960	\$20,869	\$27,887	\$46,521	\$21,012
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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 KY 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
Mainstreet Las Vegas Inc	NM	\$85,591	Executive Director	\$25,000	\$24,310	2024
Dublin Community Center	NH	\$87,586	Center Director	\$24,999	\$20,869	2024
Crawford Family Historical Museum Inc	TX	\$87,830	Secretary-treasurer	\$29,952	\$27,887	2023
Jackson County Historical Society	IA	\$84,497	Curator	\$25,000	\$24,748	2024
The Nolumbeka Project Inc	MA	\$83,733	President	\$250	\$209	2023
Electrical Workers Historical Society	DC	\$81,472	President (Eff. 1/4/23)	\$239,765	\$195,837	2023
Historical Society Of Perry County	PA	\$91,041	Employee	\$930	\$838	2024
Historic Marion Revitalization	SC	\$91,900	Executive Dir.	\$27,394	\$25,171	2025
Historic Poole Forge Inc	PA	\$77,468	Director	\$45,200	\$40,751	2024
Old Santa Fe Association Inc	NM	\$96,670	Executive Di	\$69,783	\$67,856	2024
Fort Preservation Society	CA	\$75,251	Executive Director	\$14,880	\$11,960	2023
Historic St Mary's Mission Inc	MT	\$97,317	Executive Director	\$24,249	\$23,631	2024
Appelo Archives Center	WA	\$73,356	Administration	\$23,914	\$19,928	2023
Exchange Arts	PA	\$99,483	Executive Director	\$51,674	\$47,964	2023
Central European History Society	GA	\$72,068	Editor Of Ce	\$1,000	\$936	2023
Goldfield Superstition Historical Society Inc	AZ	\$102,180	Clerk	\$29,200	\$25,388	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Col Ben Stephenson House	IL	\$68,398	Museum Director	\$44,318	\$40,554	2023
Heath Community Arts Council	OH	\$67,989	Executive Di	\$40,000	\$39,434	2023
Waupaca Historical Society	WI	\$66,228	Director	\$24,473	\$23,107	2024
Hartford Preservation Alliance Inc	CT	\$66,165	Executive Dir.	\$21,000	\$18,327	2023
Center For Civil War Photograp	PA	\$63,774	Exec Director	\$5,400	\$4,868	2024
The John P Parker Historical Society Inc	OH	\$63,235	Docent	\$10,179	\$10,035	2023
Hawaii Japanese Center	HI	\$61,982	President	\$24,700	\$19,993	2024
Reflections Of Manatee Inc	FL	\$61,848	Executive Director	\$5,000	\$4,372	2023
Shelton Historical Society Inc	CT	\$111,059	Executive Director	\$24,445	\$20,722	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	33 organizations. Compensation range \$209–\$195,837; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$86,210); for reference, expenses \$48,631 and assets \$723,968. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Judith Moseley Ralph, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this 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	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	52 nd
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	48 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 (Judith Moseley Ralph) 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 33 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,012 is reasonable (approximately the 52nd 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.