

# Historical Society Of Perry County

Executive Director / CEO

EIN 900065235

PA · NTEE A80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Smith Lentz, Executive Director / CEO** (\$930) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 3<sup>rd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Michelle Smith Lentz — reported title "EMPLOYEE", 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 (A80).

**BUDGET** Total revenue between \$60,997 and \$136,561 — 0.67x to 1.50x the subject's \$91,041 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

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

→ **37** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,940

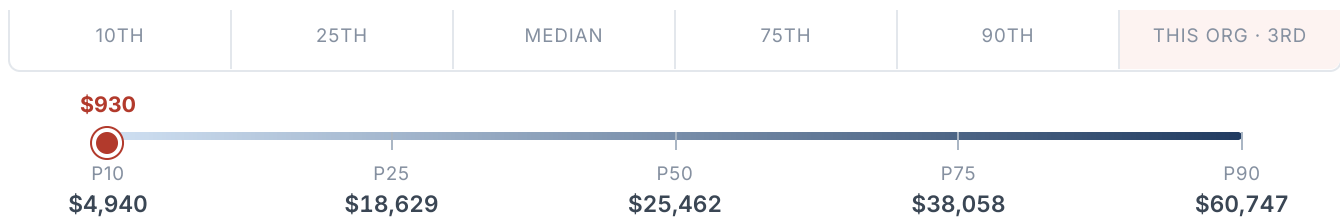
\$18,629

\$25,462

\$38,058

\$60,747

\$930



## ■ 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 PA 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="#">Historic Marion Revitalization</a>	SC	\$91,900	Executive Dir.	\$27,394	<b>\$27,919</b>	2025
<a href="#">Crawford Family Historical Museum Inc</a>	TX	\$87,830	Secretary-treasurer	\$29,952	<b>\$30,932</b>	2023
<a href="#">Dublin Community Center</a>	NH	\$87,586	Center Director	\$24,999	<b>\$23,147</b>	2024
<a href="#">Whitesville Historical Society Inc</a>	KY	\$86,210	Executive Di	\$21,012	<b>\$23,306</b>	2023
<a href="#">Mainstreet Las Vegas Inc</a>	NM	\$85,591	Executive Director	\$25,000	<b>\$26,963</b>	2024
<a href="#">Old Santa Fe Association Inc</a>	NM	\$96,670	Executive Di	\$69,783	<b>\$75,264</b>	2024
<a href="#">Historic St Mary's Mission Inc</a>	MT	\$97,317	Executive Director	\$24,249	<b>\$26,212</b>	2024
<a href="#">Jackson County Historical Society</a>	IA	\$84,497	Curator	\$25,000	<b>\$27,449</b>	2024
<a href="#">The Nolumbeka Project Inc</a>	MA	\$83,733	President	\$250	<b>\$232</b>	2023
<a href="#">Exchange Arts</a>	PA	\$99,483	Executive Director	\$51,674	<b>\$53,200</b>	2023
<a href="#">Electrical Workers Historical Society</a>	DC	\$81,472	President (Eff. 1/4/23)	\$239,765	<b>\$217,216</b>	2023
<a href="#">Goldfield Superstition Historical Society Inc</a>	AZ	\$102,180	Clerk	\$29,200	<b>\$28,160</b>	2024
<a href="#">Historic Poole Forge Inc</a>	PA	\$77,468	Director	\$45,200	<b>\$45,200</b>	2024
<a href="#">Fort Preservation Society</a>	CA	\$75,251	Executive Director	\$14,880	<b>\$13,266</b>	2023
<a href="#">Appelo Archives Center</a>	WA	\$73,356	Administration	\$23,914	<b>\$22,104</b>	2023
<a href="#">Central European History Society</a>	GA	\$72,068	Editor Of Ce	\$1,000	<b>\$1,039</b>	2023
<a href="#">Shelton Historical Society Inc</a>	CT	\$111,059	Executive Director	\$24,445	<b>\$22,983</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Highland Historical Society</a>	VA	\$111,650	Executive Di	\$19,240	<b>\$18,629</b>	2024
<a href="#">Johnson House Historic Site</a>	PA	\$112,477	Executive Director	\$21,000	<b>\$21,000</b>	2024
<a href="#">The Lafayette Trail Inc</a>	PA	\$112,945	President	\$70,000	<b>\$72,068</b>	2023
<a href="#">Friends Of Col Ben Stephenson House</a>	IL	\$68,398	Museum Director	\$44,318	<b>\$44,981</b>	2023
<a href="#">Heath Community Arts Council</a>	OH	\$67,989	Executive Di	\$40,000	<b>\$43,738</b>	2023
<a href="#">Straus Historical Society</a>	NY	\$115,721	Executive Director	\$42,000	<b>\$38,058</b>	2024
<a href="#">Waupaca Historical Society</a>	WI	\$66,228	Director	\$24,473	<b>\$25,630</b>	2024
<a href="#">Hartford Preservation Alliance Inc</a>	CT	\$66,165	Executive Dir.	\$21,000	<b>\$20,327</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	37 organizations. Compensation range \$232–\$253,483; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$91,041); for reference, expenses \$62,845 and assets \$782,264.
ROLE MATCH	Michelle Smith Lentz, reported title " <i>EMPLOYEE</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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	3 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	3 <sup>rd</sup>
Reportable pay only (column D), adjusted	11 <sup>th</sup>
All sources (D + E + F), adjusted	3 <sup>rd</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 (Michelle Smith Lentz) 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 37 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$930 is reasonable (approximately the 3<sup>rd</sup> 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.