

Historical Society Of Southern

Executive Director / CEO

EIN 956006121

CA · NTEE A800

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lauren Levy, Executive Director / CEO** (\$23,400) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

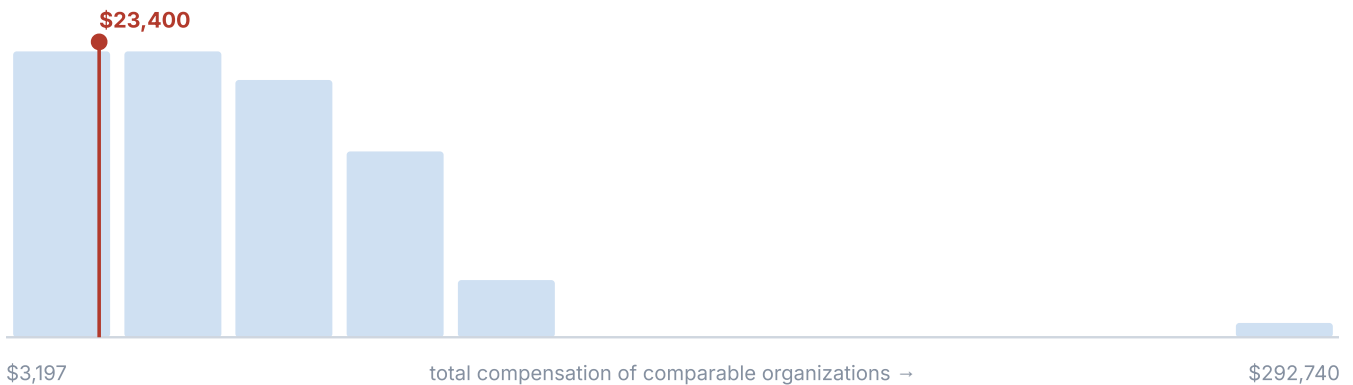
Benchmarked executive: Lauren Levy — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A800).
BUDGET	Total revenue between \$111,949 and \$250,633 — 0.67x to 1.50x the subject's \$167,089 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

76 organizations qualified on sector, size, and geography → **76** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,928	\$26,832	\$50,063	\$74,867	\$96,010	\$23,400
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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
Colorado Freedom Memorial Fndtn	CO	\$167,576	President	\$45,000	\$49,970	2024
Sunrise Historic And Prehistoric	WY	\$165,662	Principal In	\$6,000	\$7,441	2024
Spring Grove Area Historical	PA	\$165,010	Executive Di	\$57,335	\$66,215	2024
Great Bridge Battlefield	VA	\$169,994	Executive Director	\$63,907	\$73,570	2023
Shelby County Historical Society	IN	\$171,028	Executive Dir.	\$43,269	\$52,843	2024
Wilsons Creek National Battlefield Foundation	MO	\$162,963	Executive Director	\$46,230	\$56,705	2024
Northwest Arkansas African American Heritage Association Inc	AR	\$172,408	President	\$23,000	\$29,940	2024
The Allen County Courthouse Preservation Trust Inc	IN	\$161,074	Executive Director	\$90,789	\$110,877	2024
Saint Petersburg Preservation Inc	FL	\$159,952	Executive Director	\$84,621	\$92,061	2024
Elizabethtown Preservation Associat	PA	\$175,372	Director	\$30,800	\$35,570	2024
Montana Cowboy Hall Of Fame And Western	MT	\$176,282	Executive Director	\$30,000	\$38,556	2023
East Tennessee Historical Society Foundation	TN	\$157,780	President/ceo	\$13,361	\$16,264	2024
Hidalgo Foundation	TX	\$157,430	Pres./exec. Dir	\$44,083	\$51,067	2024
North London Mill Preservation Inc	CO	\$176,818	Executive Director	\$17,493	\$19,425	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Norwalk Historical Society Inc	CT	\$156,068	Executive Dir.	\$48,000	\$52,120	2024
Quakertown Alive	PA	\$155,888	Executive Director	\$67,022	\$77,402	2024
City Tavern Preservation Foundation	DC	\$178,682	Executive Director	\$23,333	\$24,412	2023
Heritage Alliance Of Ne Tn & Sw Va	TN	\$155,315	Director	\$45,478	\$56,995	2023
Westerly Armory Restoration Inc	RI	\$155,312	Treasurer	\$26,250	\$29,149	2024
The Locals Inc	MN	\$179,163	President	\$5,000	\$5,891	2023
Gretna Historical Society	LA	\$179,802	Caretaker Assistant	\$8,470	\$11,120	2023
Ponca City Mainstreet Inc	OK	\$152,974	Executive Di	\$54,014	\$68,879	2024
The Grand Foundation Inc	NE	\$152,532	Vice President	\$13,000	\$16,192	2024
Lovell Historical Society	ME	\$151,332	President	\$19,815	\$23,656	2023
Santa Monica Conservancy	CA	\$183,514	Executive Director	\$94,500	\$94,500	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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.

● Sample, role match & sensitivity

PEER COUNT 76 organizations. Compensation range \$3,197–\$292,740; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$167,089); for reference, expenses \$76,229 and assets \$1,709,683. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Lauren Levy, reported title "EXECUTIVE DIRECTOR", 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	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	20 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	17 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 (Lauren Levy) 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 76 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,400 is reasonable (approximately the 20th 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.