

Lackawanna Neighbors Inc

Executive Director / CEO

EIN 236444138

PA · NTEE L20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jean Anne Manzo Ex-officio, Executive Director / CEO** (\$10,675) against **every comparable organization** that fit the selection criteria — **162** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

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

Benchmarked executive: Jean Anne Manzo Ex-officio — 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 (L20).
BUDGET	Total revenue between \$53,620 and \$120,045 — 0.67x to 1.50x the subject's \$80,030 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

162 organizations qualified on sector, size, and geography → **162** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,417	\$14,985	\$26,390	\$40,596	\$68,788	\$10,675
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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 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
Montgomery Housing Inc	MD	\$80,042	President	\$20,272	\$19,567	2023
Collin's Way Inc	MD	\$80,305	Ceo	\$7,826	\$7,337	2024
Share Ix Inc	NY	\$80,338	Executive Director	\$70,564	\$65,829	2023
Castleton Homes Inc	MD	\$80,376	President & Ceo	\$20,896	\$20,168	2023
Ocean Housing Development Ii Inc	NJ	\$79,485	Pres/ceo Non	\$42,001	\$36,635	2025
Shdc No 6 Inc	HI	\$80,932	Exec. Dir. & Asst Secr.	\$12,721	\$11,758	2023
Asi - Golden Valley Inc	MN	\$78,963	President/tr	\$65,715	\$67,037	2023
Valley Of The Sun School Properties Two	AZ	\$81,744	Board Member	\$18,515	\$17,856	2024
Advance Housing 2000 Inc	NJ	\$78,254	Member & Ceo	\$25,881	\$23,172	2024
Lss Housing Hampton Inc	WI	\$81,884	President	\$40,683	\$42,606	2024
Alabama Communities Inc	GA	\$82,106	Executive Di	\$80,000	\$80,662	2024
Habitat For Humanity Of Greater Watertown Region	SD	\$77,452	Executive Director	\$55,592	\$63,341	2023
Middletown Homes Inc	NJ	\$77,446	Chief Executive Officer	\$29,476	\$26,390	2024
Bucks Villa Inc	PA	\$77,189	Ceo (Thru. 12/24)	\$9,365	\$9,124	2025
Friendship Homes Inc	TN	\$82,927	President	\$36,000	\$36,968	2025
Abilities At St Andrews Cove Inc	FL	\$77,093	President/ceo	\$38,173	\$37,023	2023
Community Alliance Housing	NE	\$83,203	President & Ceo	\$35,341	\$39,243	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ocean Housing Development Iii Inc	NJ	\$76,749	Pres/ceo Non	\$40,426	\$36,194	2024
First Shared Housing Corp	PA	\$76,617	Asst Secretary	\$7,018	\$7,018	2024
Housing Works Pitkin Avenue Hdfc Inc	NY	\$83,738	Secretary	\$27,348	\$25,513	2023
Central Coast Housing Corporation	CO	\$76,221	Vice President	\$45,695	\$43,938	2024
Creative Housing Inc V	OH	\$83,987	President	\$9,011	\$9,571	2024
Washington Court Inc	NH	\$75,524	Executive Director	\$1,242	\$1,120	2025
Vesta Twelve Inc	MD	\$75,392	President	\$21,417	\$20,078	2024
Lf Bella Vista Apartments Inc	AZ	\$84,942	President/ceo	\$34,911	\$33,668	2024

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.

Sample, role match & sensitivity

PEER COUNT	162 organizations. Compensation range \$817–\$295,363; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$80,030); for reference, expenses \$37,086 and assets \$611,887. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jean Anne Manzo Ex-officio, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	138 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 14 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	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	0 th
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 (Jean Anne Manzo Ex-officio) 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 162 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,675 is reasonable (approximately the 17th 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.