

## A &amp; E Association Inc

Executive Director / CEO

EIN 364163244

IL · NTEE L20

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Frances L Baker, Executive Director / CEO** (\$12,317) against **every comparable organization** that fit the selection criteria — **217** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19<sup>th</sup>** percentile of comparable organizations **below the typical range for comparable organizations**

**Benchmarked executive:** Frances L Baker — reported title “SECRETARY/TREASURER”, 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 (L20).

**BUDGET** Total revenue between \$91,977 and \$205,920 — 0.67x to 1.50x the subject's \$137,280 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

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

→ **217** within the band form the benchmarked peer set.

### Distribution of comparable compensation



\$6,819

\$17,580

\$32,882

\$55,348

\$76,137

\$12,317



## ■ 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 IL 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="#">Tumbleweed Housing Foundation</a>	CA	\$138,128	Ceo	\$61,000	<b>\$53,578</b>	2023
<a href="#">Mott Rural Rental Housing Corp</a>	ND	\$138,275	President	\$3,600	<b>\$3,904</b>	2024
<a href="#">Hbhci Hud 7 Inc</a>	FL	\$135,759	Vice President	\$68,495	<b>\$61,934</b>	2025
<a href="#">Asi Owatonna Inc</a>	MN	\$138,902	President/tr	\$68,006	<b>\$64,679</b>	2025
<a href="#">Hagerstown Neighborhood Development Partnership Inc</a>	MD	\$139,199	Past Executive Director	\$70,270	<b>\$66,824</b>	2023
<a href="#">Seddemeyer Inc</a>	IN	\$139,411	President	\$44,374	<b>\$46,233</b>	2024
<a href="#">Peoples Organization For Strategic Excellence Pose Cdc Inc</a>	LA	\$134,543	Executive Director	\$45,000	<b>\$48,956</b>	2024
<a href="#">East Portland Supportive Housing Inc</a>	OR	\$140,293	Finance Dir.	\$13,072	<b>\$11,994</b>	2024
<a href="#">Asi Sioux Falls Inc</a>	MN	\$140,321	President/tr	\$68,006	<b>\$64,679</b>	2025
<a href="#">Community Homebuyers Inc</a>	PA	\$134,011	Secretary/treasurer	\$28,234	<b>\$27,818</b>	2024
<a href="#">Colorado Community Land Trust-</a>	CO	\$140,591	Ceo/executive Director (Term End 07/23)	\$6,457	<b>\$6,117</b>	2024
<a href="#">Family Connection</a>	SD	\$133,844	Secretary/ex	\$50,000	<b>\$53,114</b>	2025
<a href="#">Central Alabama Housing Alliance</a>	AL	\$133,836	President	\$20,643	<b>\$22,034</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Beneficial Housing Foundation</a>	CA	\$141,196	Ceo/chairman	\$124,517	<b>\$106,230</b>	2024
<a href="#">The Copley House Inc</a>	VT	\$133,172	Vice Preside	\$26,702	<b>\$25,869</b>	2025
<a href="#">Eye Of A Needle Foundation Inc</a>	CA	\$133,166	President	\$24,700	<b>\$21,695</b>	2023
<a href="#">Network Housing '92 Inc</a>	OH	\$141,557	Ceo (Exited 3.24.25)	\$30,598	<b>\$32,019</b>	2024
<a href="#">Missing Middle Housing Fund</a>	OR	\$141,730	Ceo	\$85,000	<b>\$77,987</b>	2024
<a href="#">Ocl Properties Xi Inc</a>	NY	\$141,772	Chief Financial Officer	\$73,290	<b>\$65,431</b>	2024
<a href="#">Stamford Affordable Homes Inc</a>	CT	\$141,907	President	\$44,490	<b>\$40,151</b>	2025
<a href="#">Ken-crest Housing Pa 2007 Inc</a>	PA	\$142,087	Ceo	\$29,531	<b>\$29,096</b>	2024
<a href="#">Carbondale Supportive Housing Inc</a>	MN	\$142,529	President/tr	\$65,715	<b>\$66,049</b>	2023
<a href="#">Ford House Inc</a>	MN	\$131,683	Ceo Of Commonbond	\$21,254	<b>\$20,749</b>	2024
<a href="#">F W Residential Properties Inc</a>	IL	\$143,152	Chair	\$19,355	<b>\$18,315</b>	2025
<a href="#">Hardin County Housing Development Inc</a>	OH	\$143,502	Maintenance Manager	\$43,051	<b>\$46,381</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	217 organizations. Compensation range \$398–\$288,423; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$137,280); for reference, expenses \$116,757 and assets \$492,072.
ROLE MATCH	Frances L Baker, reported title "SECRETARY/TREASURER", 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	156 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	19 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	19 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	49 <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 (Frances L Baker) 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 217 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$12,317 is reasonable (approximately the 19<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.