

Archi-treasures Association

Executive Director / CEO

EIN 364242134

IL · NTEE S20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Manwah Lee, Executive Director / CEO** (\$87,000) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Manwah Lee — 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 (S20).

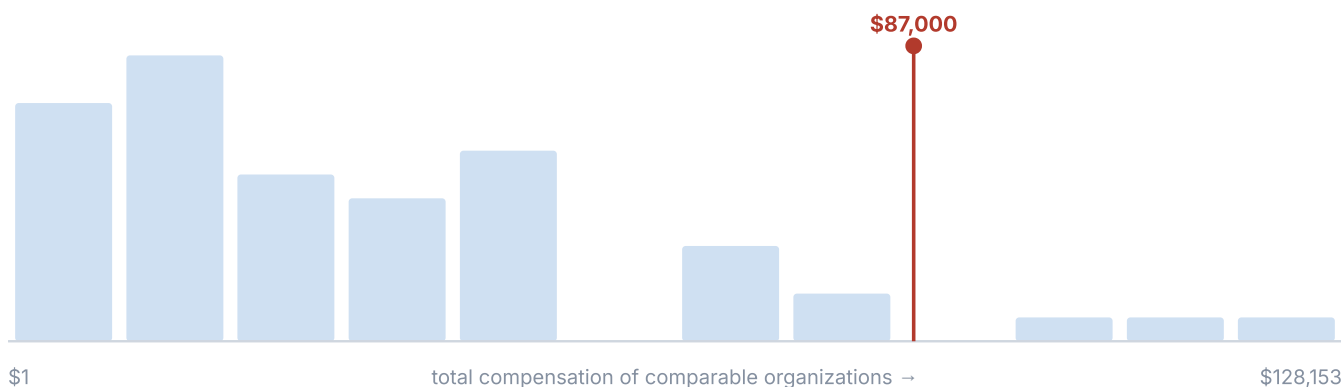
BUDGET Total revenue between \$54,301 and \$121,570 — 0.67x to 1.50x the subject's \$81,047 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography

→ **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,440	\$12,575	\$28,423	\$47,387	\$74,671	\$87,000
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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 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
Victorian Village Inc Cdc	TN	\$81,388	Executive Director	\$28,955	\$31,873	2023
Center City Development Corporation	IN	\$81,791	Executive Director	\$7,364	\$7,899	2024
Greater Bandon By-the-sea Corp	OR	\$81,792	Executive Director	\$35,291	\$33,336	2024
Greater East St Louis Community	IL	\$80,202	Executive Director	\$45,050	\$45,050	2024
Arise Detroit	MI	\$82,190	Executive Director	\$78,700	\$82,627	2024
Spokane Area Business Foundation	WA	\$79,356	Ceo & Director	\$27,509	\$25,052	2024
Glcac Support Corporation	MA	\$79,280	President	\$32,024	\$29,271	2024
Corporacion Ele	CA	\$78,877	Director	\$24,000	\$21,080	2024
Nourishing Networks Consortium	WA	\$84,445	Director	\$10,000	\$9,107	2024
Cam Foundation	CA	\$76,141	President	\$40,000	\$35,133	2024
Eky Heritage Foundation Inc	KY	\$86,871	Executive Director	\$66,154	\$74,430	2023
Alpha Alpha Lambda Community Development Inc	NJ	\$74,012	Director	\$1	\$1	2024
Bridgeport Generation Now Votes	CT	\$72,569	President	\$43,939	\$41,905	2024
Yvonne Perkins Legacy Fund Inc	IN	\$91,002	President And Director	\$7,923	\$8,499	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sakan Community Resources Inc	MN	\$91,376	Managing Director	\$70,475	\$70,833	2024
Main Street Manning	IA	\$70,570	Executive Di	\$11,520	\$12,830	2024
Athens Housing Ventures Fund Inc	GA	\$70,276	Former Presi	\$2,210	\$2,327	2023
Downtown Branson Betterment Assoc	MO	\$69,440	Executive Di	\$39,793	\$45,946	2022
Fells Point Main Street Inc	MD	\$68,891	Executive Dir.	\$13,364	\$12,709	2024
Quality Life Blueprint	NC	\$93,278	Executive Director	\$31,154	\$32,743	2024
Community Growth Foundation	CO	\$67,203	President	\$23,812	\$23,225	2024
Our Village Community Center	UT	\$95,109	President	\$10,500	\$11,254	2023
Shreveport Common Inc	LA	\$96,199	Executive Director	\$60,000	\$69,187	2023
Friends Of Bastrop Main Street Inc	LA	\$65,091	Exec. Director	\$17,346	\$19,428	2024
Main Street Elkader	IA	\$64,493	Executive Director	\$13,565	\$15,108	2024

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

● Sample, role match & sensitivity

PEER COUNT 52 organizations. Compensation range \$1–\$128,153; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$81,047); for reference, expenses \$255,881 and assets \$603,494. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

weigh the expense-based view.

ROLE MATCH	Manwah Lee, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	94 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	83 rd

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 (Manwah Lee) 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 52 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$87,000 is reasonable (approximately the 94th 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 10, 2026.