

# Bayfield Heritage Association Inc

Executive Director / CEO

EIN 391307338  
 WI · NTEE A540  
 FY ending 2023-12-31  
 June 13, 2026

This analysis benchmarks the total compensation of **Marisa Lee, Executive Director / CEO** (\$6,067) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

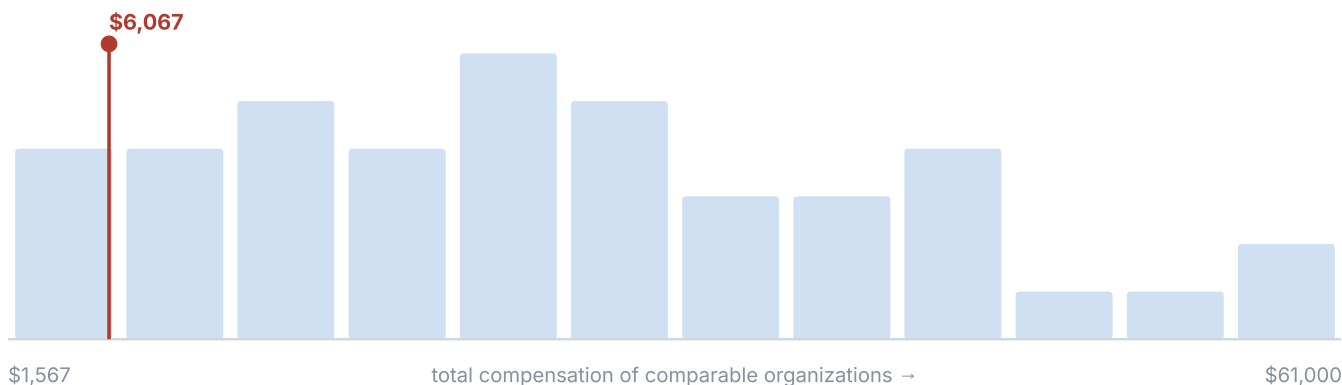
**Benchmarked executive:** Marisa Lee — reported title “EXEC DIRECTO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A540).
BUDGET	Total revenue between \$68,372 and \$153,073 — 0.67x to 1.50x the subject's \$102,049 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A54), nationwide + budget 0.67–1.5x revenue.

**42** organizations qualified on sector, size, and geography → **42** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,161	\$14,745	\$25,252	\$36,714	\$45,921	<b>\$6,067</b>
---------	----------	----------	----------	----------	----------------



## ■ 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 WI 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="#">Mechanicsburg Museum Association</a>	PA	\$99,879	Treasurer	\$5,200	<b>\$4,823</b>	2024
<a href="#">Signal And Cyber Museum Society</a>	GA	\$99,556	Executive Director	\$10,000	<b>\$9,351</b>	2024
<a href="#">Person County Museum Of History Inc</a>	NC	\$98,322	Executive Director	\$39,000	<b>\$37,478</b>	2024
<a href="#">The American Classic Arcade Museum</a>	NH	\$105,991	Director	\$18,200	<b>\$16,091</b>	2023
<a href="#">Pembina County Historical Society</a>	ND	\$97,239	Museum Curator	\$11,036	<b>\$11,263</b>	2024
<a href="#">St Albans Historical Society Inc</a>	VT	\$97,194	Executive Director	\$34,154	<b>\$31,148</b>	2025
<a href="#">Huntington African American Museum Inc</a>	NY	\$107,966	Executive Director	\$26,522	<b>\$22,289</b>	2024
<a href="#">Mid America Transportation And</a>	IA	\$96,077	Employee	\$24,000	<b>\$24,440</b>	2024
<a href="#">American Society Of Military History Inc</a>	CA	\$94,326	Director	\$40,000	<b>\$33,073</b>	2023
<a href="#">Alex Haley Museum Association</a>	TN	\$90,663	Site Manager	\$22,000	<b>\$21,508</b>	2024
<a href="#">Veterans Memorial Museum</a>	CA	\$113,890	Ceo/director	\$30,000	<b>\$24,805</b>	2023
<a href="#">Jack Oconnor Hunting Heritage &amp;</a>	ID	\$90,074	Secretary	\$1,583	<b>\$1,567</b>	2024
<a href="#">Mendota Museum &amp; Historical Society</a>	IL	\$116,319	Director	\$19,500	<b>\$17,830</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Vasa Order Of America National</a>	IL	\$86,295	Archivist	\$50,404	<b>\$46,087</b>	2024
<a href="#">Overfield Tavern Museum</a>	OH	\$85,394	Director	\$44,082	<b>\$43,423</b>	2024
<a href="#">Greene County Historical Society</a>	PA	\$119,793	Executive Director	\$40,508	<b>\$38,680</b>	2023
<a href="#">Pacific Northwest Railroad Archive</a>	WA	\$81,621	Director	\$3,349	<b>\$2,871</b>	2023
<a href="#">East End African American Museum</a>	NY	\$124,562	Executive Di	\$20,000	<b>\$17,305</b>	2023
<a href="#">Friends Of Chevra T'helim</a>	VA	\$79,530	Executive Di	\$13,020	<b>\$11,692</b>	2024
<a href="#">Dakota Sunset Museum</a>	SD	\$78,504	Curator, Treasurer & Director	\$10,871	<b>\$11,488</b>	2023
<a href="#">The Star Spangled Banner</a>	MD	\$126,011	Executive Director	\$56,923	<b>\$49,495</b>	2024
<a href="#">Pittsburg-camp County Museum Assoc Inc</a>	TX	\$77,645	Museum Admin.	\$16,410	<b>\$15,718</b>	2023
<a href="#">Amesbury Carriage Museum Inc</a>	MA	\$126,485	Executive Director	\$37,800	<b>\$31,592</b>	2024
<a href="#">Destin Fishing Museum Foundati</a>	FL	\$126,655	Executive Dir	\$45,444	<b>\$39,705</b>	2024
<a href="#">Kings Mountain Historical Museum Foundation Inc</a>	NC	\$77,367	Director & Curator	\$43,524	<b>\$43,061</b>	2023

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

## ● Sample, role match & sensitivity

PEER COUNT	42 organizations. Compensation range \$1,567–\$61,000; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$102,049); for reference, expenses \$107,038 and assets \$1,116,361.
ROLE MATCH	Marisa Lee, reported title "EXEC DIRECTO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	7 <sup>th</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	7 <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 (Marisa 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 13, 2026, comparing compensation against 42 similarly situated organizations (Same NTEE sector (A54), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,067 is reasonable (approximately the 10<sup>th</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 13, 2026.