

Lee County Arts & Community Center

Executive Director / CEO

EIN 561939927

NC · NTEE A20

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kevin Brown, Executive Director / CEO** (\$30,897) against **every comparable organization** that fit the selection criteria — **78** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Kevin Brown — 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 (A20).

BUDGET Total revenue between \$90,352 and \$202,281 — 0.67x to 1.50x the subject's \$134,854 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

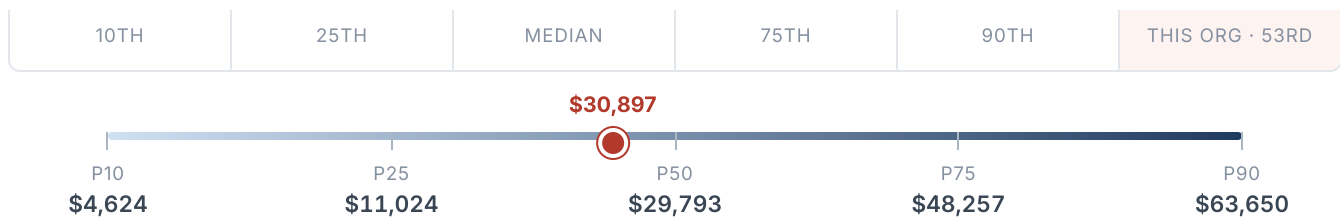
78 organizations qualified on sector, size, and geography

→ **78** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,624	\$11,024	\$29,793	\$48,257	\$63,650	\$30,897
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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 NC 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
Speedwell Projects	ME	\$131,474	Managing Director	\$33,246	\$31,294	2024
12 Dunemere Inc	NY	\$138,477	Executive Director	\$17,651	\$14,994	2024
Hola Cultura	DC	\$131,035	Executive Director And Director	\$55,900	\$47,475	2023
Culture Mill Inc	NC	\$130,625	Director	\$46,866	\$44,348	2025
Kansas Sampler Foundation Inc	KS	\$130,535	Co-director	\$100,202	\$104,767	2023
Design Sacramento	CA	\$140,644	Executive Director	\$24,900	\$20,212	2024
Wildstar Academy	OR	\$128,981	Executive Director	\$6,000	\$5,238	2024
Francis Hardy Center For The Arts	WI	\$127,870	Executive Director	\$50,000	\$49,088	2024
Krewe Of Seaman Inc	LA	\$143,094	President	\$73,500	\$76,080	2024
Betti Ono Foundation	CA	\$143,415	Ceo/presiden	\$193,948	\$162,083	2023
Life On Art	CA	\$125,745	Executive Director (Start 7/2024)	\$76,154	\$61,816	2024
500 Sails	MP	\$125,662	Executive Dir.	\$61,475	\$59,711	2024
Collaborative Institute Of Cultural Arts	IL	\$144,152	Director	\$9,520	\$9,058	2023
Theater Resources Unlimited Inc	NY	\$144,204	Executive Direc, President	\$24,150	\$21,120	2023
Island Community House Inc	VA	\$144,658	Executive Director	\$65,960	\$61,637	2023
Chsee Inc	NY	\$123,771	Treasurer	\$4,760	\$4,043	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Granary Art Center	UT	\$146,593	Executive Director	\$60,000	\$56,238	2025
District One Community Education	PA	\$148,914	Executive Di	\$35,000	\$31,965	2025
Bruce Lee Foundation Inc	CA	\$149,396	Executive Director	\$100,248	\$83,777	2023
Lightbox Film Center	PA	\$153,749	Board Director	\$21,000	\$19,687	2024
Chicago Fashion Development	IL	\$114,325	Executive Director	\$40,000	\$38,059	2023
West Nebraska Arts Center	NE	\$155,385	Executive Di	\$43,358	\$43,838	2024
Frank Theatre	MN	\$156,939	Secretary	\$60,000	\$55,732	2024
Lewistown Art Center	MT	\$157,562	Executive Di	\$31,346	\$32,701	2023
Tyler Park Center For The Arts Inc	PA	\$157,663	Executive Director	\$15,000	\$14,062	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	78 organizations. Compensation range \$875–\$269,364; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$134,854); for reference, expenses \$193,874 and assets \$736,311. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kevin Brown, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	53 rd
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	47 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 (Kevin Brown) 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 78 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,897 is reasonable (approximately the 53rd 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.