

Lakewood Heritage Foundation

Executive Director / CEO

EIN 822148476

MN · NTEE S30

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Christopher Makowske, Executive Director / CEO** (\$21,699) against **every comparable organization** that fit the selection criteria — **133** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

Benchmarked executive: Christopher Makowske — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

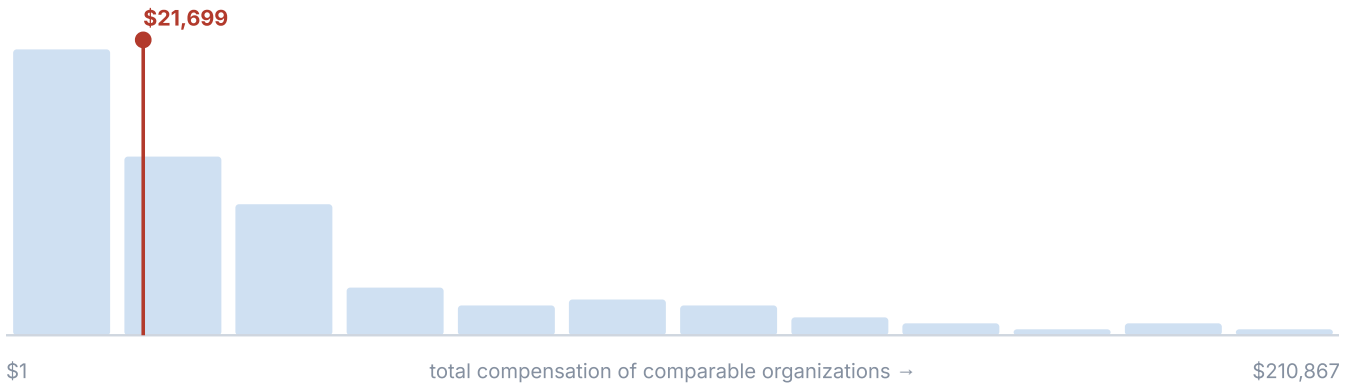
SECTOR Organizations sharing the subject's NTEE classification (S30).

BUDGET Total revenue between \$33,563 and \$75,142 — 0.67x to 1.50x the subject's \$50,095 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

133 organizations qualified on sector, size, and geography → **133** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,303	\$12,535	\$25,531	\$50,082	\$107,034	\$21,699
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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 MN 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
Business Resource And Investment Service	NY	\$50,081	Executive Director	\$134,848	\$123,318	2024
Caldwell 2020 Inc	NC	\$50,000	President & Ceo	\$46,200	\$47,066	2025
Cit Impact Investors	NC	\$51,175	Director	\$128,400	\$134,267	2024
Corryville Community Development	OH	\$48,782	Executive Director (Until 3/31/23)	\$104,977	\$115,848	2023
Heat Daneline Incorporated	CA	\$48,680	Chief Executive Officer	\$1,800	\$1,573	2024
Delta Sigma Phi Title Holding Company	IN	\$48,287	Executive Director	\$30,845	\$32,919	2024
Pidc Financing Corporation	PA	\$51,975	Executive Vice President	\$72,708	\$73,379	2024
Orange County Community Supporting	IN	\$51,997	Executive Director (Thru 12/31/23)	\$4,230	\$4,514	2024
Pedro Bay Benefits Corporation Inc	AK	\$52,061	Executive Di	\$38,880	\$37,618	2024
Madrone Community Development Foundation	CA	\$48,054	President	\$33,750	\$29,494	2024
Northstar Property Corporation Of Pa	PA	\$47,963	Member	\$7,401	\$7,469	2024
Virginia Society Of Professional	VA	\$52,347	Cfo	\$16,500	\$16,123	2024
Lazear Domestic Water Co	CO	\$47,722	Secretary-treasurer	\$2,400	\$2,329	2024
Riverfront Land Inc	CT	\$47,477	President	\$5,405	\$5,281	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Advancect Foundation Inc	CT	\$52,816	President	\$24,386	\$23,140	2024
Int'l Assn Of Lions New York Mills	MN	\$47,119	Gambling Man	\$9,000	\$9,000	2024
Will County Community Action	IL	\$53,465	Fiscal Agent	\$9,683	\$9,919	2023
Springerville Eagar Regional Chamber Of Commerce	AZ	\$46,277	Executive Director	\$19,597	\$18,582	2025
Greater Haines Chamber Of Commerce	AK	\$54,003	Executive Director	\$29,812	\$30,914	2022
International Heavy Haul	VA	\$54,091	Ceo	\$23,550	\$23,012	2024
American Ismaili Chamber Of Commerc	TX	\$54,118	Assistant Di	\$95,000	\$99,013	2023
Dewitt County Development Council	IL	\$45,776	Executive Dir.	\$42,470	\$41,166	2025
Urban Community Developers Inc	KY	\$54,511	Vice President	\$144,000	\$161,194	2023
American Indian Chamber Of Commerce	NM	\$45,646	Executive Di	\$58,706	\$63,901	2024
Mercy Housing California Family	CO	\$45,517	President	\$22,009	\$21,358	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 133 organizations. Compensation range \$1–\$210,867; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$50,095); for reference, expenses \$57,368 and assets \$308,046.
ROLE MATCH	Christopher Makowske, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	54 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	44 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	76 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 (Christopher Makowske) 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 133 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,699 is reasonable (approximately the 44th 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.