

Link To Libraries Inc

Executive Director / CEO

EIN 263155657

MA · NTEE B12

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Laurie Flynn, Executive Director / CEO** (\$75,000) against **every comparable organization** that fit the selection criteria — **79** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

Benchmarked executive: Laurie Flynn — reported title “President CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B12).
BUDGET	Total revenue between \$173,226 and \$387,820 — 0.67x to 1.50x the subject's \$258,547 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

79 organizations qualified on sector, size, and geography → **79** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,953	\$18,417	\$40,733	\$72,003	\$94,900	\$75,000
---------	----------	----------	----------	----------	----------



● 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 MA 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
Educational Media Company At	VA	\$258,296	General Mana	\$15,000	\$15,251	2025
Friends Of Guadalupe	UT	\$261,050	President	\$34,977	\$39,837	2023
Learning In Color Corporation	GA	\$262,411	Executive Dir.	\$77,280	\$83,990	2024
The Wildcat Foundation	PA	\$250,909	Frmr Exec Di	\$50,219	\$55,730	2023
Boston Renaissance Charter Public School	MA	\$267,607	President	\$32,238	\$32,238	2023
The Manufacturers Education Foundation Inc	GA	\$249,192	President & Ceo	\$44,044	\$47,868	2024
Native Nations Education Foundation	HI	\$268,809	Executive/project Director	\$72,100	\$69,773	2024
Education Foundation Of Stanislaus	CA	\$248,279	Ceo	\$11,500	\$10,734	2024
The Fleischer Foundation	IL	\$246,611	President	\$16,533	\$17,569	2024
Greater Atlanta Christian Foundation Inc	GA	\$246,608	President Of Gacs	\$81,293	\$90,961	2023
Afghanistan Peacebuilding Initiative	IN	\$245,775	President/director	\$5,500	\$6,269	2024
Katie Weingartner Foundation	NV	\$245,727	Executive Director	\$37,596	\$40,733	2024
Friends Of The Portland Community Free Clinic	ME	\$244,572	Ex-officio	\$12,360	\$13,773	2023
Safer Diy Spaces Inc	CA	\$243,732	Executive Director	\$95,388	\$91,661	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Daring Girls	CO	\$273,741	Executive Di	\$108,460	\$115,733	2023
Germantown Education Foundation	TN	\$274,516	Executive Director	\$70,000	\$79,532	2024
Sempere Quaere Verum Inc	MN	\$276,254	President	\$5,300	\$5,828	2023
State College Area School District	PA	\$240,559	Executive Director	\$72,159	\$77,781	2024
Elements Montessori School Inc	MA	\$277,304	President, Treasurer & Clerk	\$54,000	\$52,451	2024
Cong Yeshivas Bais Yitzchok Inc	NJ	\$278,574	President	\$14,400	\$13,897	2024
Friends Of The Scarsdale Library	NY	\$279,836	Treasurer	\$4,830	\$4,596	2025
Party In The Pines Foundation	TX	\$279,964	Secretary	\$10,000	\$10,812	2024
South Dade Education Fund Inc	FL	\$235,957	President	\$114,247	\$116,008	2024
William S Hart Education Foundation	CA	\$235,818	Executive Director	\$61,832	\$59,416	2023
Shriners International Education	FL	\$282,452	Assistant Secretary	\$47,371	\$48,101	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	79 organizations. Compensation range \$796–\$475,564; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$258,547); for reference, expenses \$198,843 and assets \$579,781.
ROLE MATCH	Laurie Flynn, reported title "President CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	76 th
Total compensation (D + F), as reported (no adjustments)	77 th
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	61 st

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 (Laurie Flynn) 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 79 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,000 is reasonable (approximately the 76th 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.