

Sandcastles A Lake Michigan Childrens Museum

Executive Director / CEO

EIN 352340348

MI · NTEE A52

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Kristin Korendyke, Executive Director / CEO** (\$64,594) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

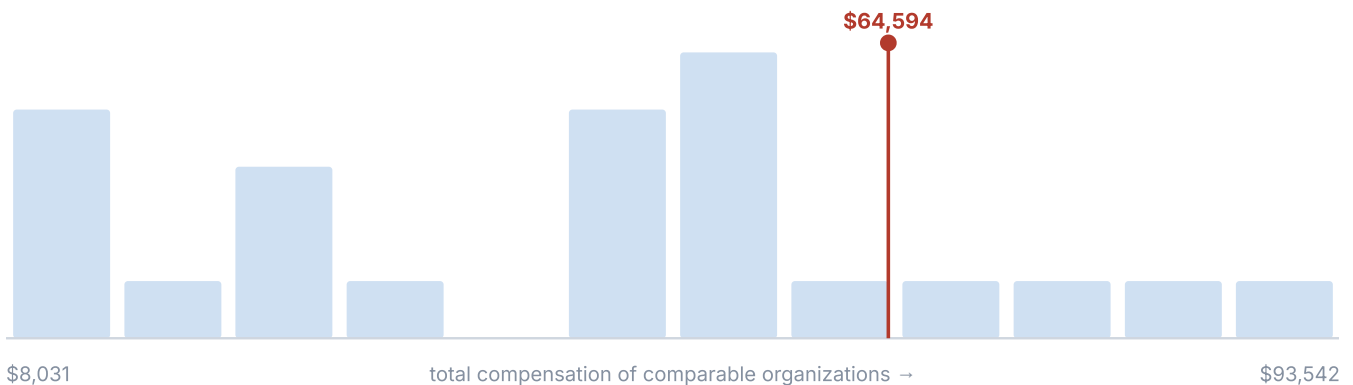
Benchmarked executive: Kristin Korendyke — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

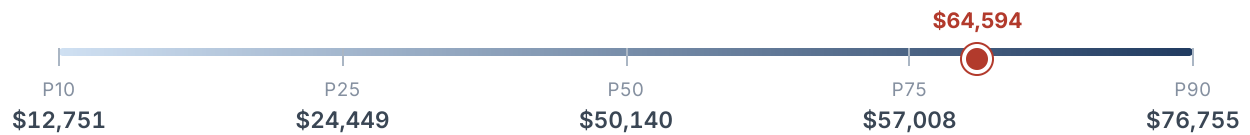
SECTOR	Organizations sharing the subject's NTEE classification (A52).
BUDGET	Total revenue between \$198,263 and \$443,872 — 0.67x to 1.50x the subject's \$295,915 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A52), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,751 10TH	\$24,449 25TH	\$50,140 MEDIAN	\$57,008 75TH	\$76,755 90TH	\$64,594 THIS ORG · 83RD
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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 MI 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
Childrens Museum Of Yuma County Inc	AZ	\$291,227	Ceo	\$54,130	\$50,436	2023
Des Moines Childrens Museum	IA	\$306,163	Current Exc Dir	\$23,274	\$24,689	2023
Habitot Childrens Museum	CA	\$263,010	Executive Dir.	\$9,600	\$8,031	2023
Tag Children's Museum Of St Augustine	FL	\$256,850	Executive Director	\$90,400	\$79,916	2024
Kids Discovery Factory Inc	IN	\$337,260	Executive Director	\$53,993	\$55,164	2023
Scioto County Childrens Museum Inc	OH	\$339,664	Director	\$67,472	\$67,249	2024
Aha A Hands On Adventure	OH	\$344,152	Executive Di	\$55,000	\$54,819	2024
Hands On Childrens Museum Inc	FL	\$345,304	Director	\$11,000	\$10,012	2023
Children's Museumlab Advancement	PA	\$240,009	Treasurer	\$35,562	\$33,373	2024
Amuse'um Columbia Childrens Museum	TN	\$235,294	Executive Di	\$28,000	\$27,697	2024
The Children's Museum	LA	\$234,765	Executive Director	\$58,235	\$62,126	2023
Raven Hill Discovery Center	MI	\$360,028	Executive Dir.	\$24,923	\$24,208	2024
Mighty Childrens Museum	OH	\$229,820	Director	\$13,980	\$13,934	2024
Neighborhood North Museum Of Play	PA	\$219,690	Executive Director	\$51,897	\$50,140	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chesapeake Childrens Museum	MD	\$216,428	President	\$19,500	\$18,386	2022
Playzeum Yuba-sutter	CA	\$377,489	Executive Dir.	\$99,959	\$79,132	2025
The Urban Educational Project-jersey Explorer Children's Museum	NJ	\$201,068	Executive Dir	\$58,449	\$49,109	2024
Children's Museum Of Montana	MT	\$393,318	Executive Director	\$54,827	\$57,258	2023
Children's Museum Of Findlay	OH	\$394,125	Executive Di	\$54,300	\$54,121	2024
Amelia Park Children's Museum Inc	MA	\$402,328	Executive Director	\$14,306	\$12,455	2023
Flip Museum Inc	OR	\$405,336	Executive Director	\$66,667	\$56,758	2025
San Luis Obispo Children's Museum	CA	\$432,411	Executive Dir.	\$111,814	\$93,542	2023
Wonderfeet Kids Museum Inc	VT	\$441,108	Executive Di	\$47,500	\$46,320	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 23 organizations. Compensation range \$8,031–\$93,542; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$295,915); for reference, expenses \$289,587 and assets \$856,252.

ROLE MATCH Kristin Korendyke, reported title "*Executive Director*", 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	83 rd
Total compensation (D + F), as reported (no adjustments)	78 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	78 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 (Kristin Korendyke) 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 23 similarly situated organizations (Same NTEE sector (A52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,594 is reasonable (approximately the 83rd 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.