

Gull Chain Of Lakes Association

Executive Director / CEO

EIN 411272492

MN · NTEE C32Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sue Friedrichs, Executive Director / CEO** (\$12,619) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Sue Friedrichs — reported title "SECRETARY/TR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

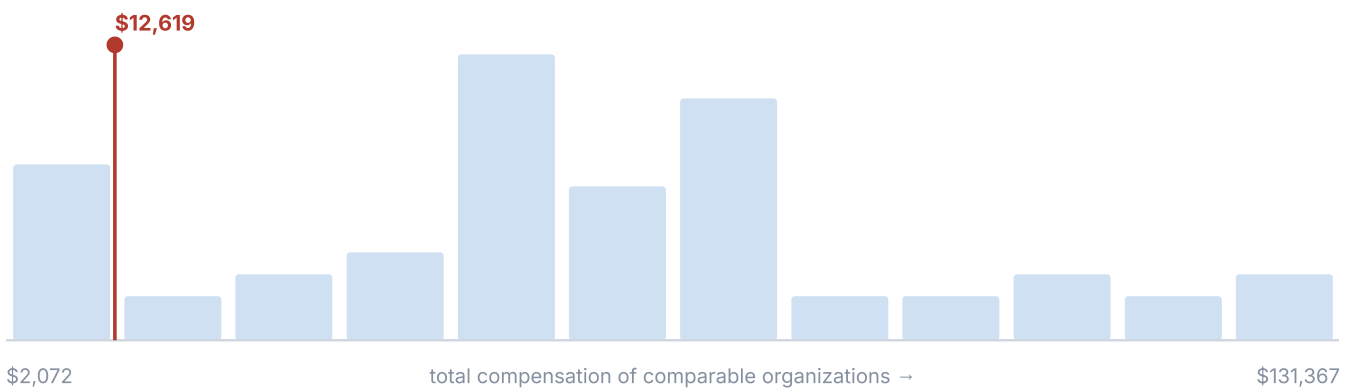
SECTOR Organizations sharing the subject's NTEE classification (C32Z).

BUDGET Total revenue between \$159,489 and \$357,066 — 0.67x to 1.50x the subject's \$238,044 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (C32), nationwide + budget 0.67–1.5x revenue.

60 organizations qualified on sector, size, and geography → **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,026	\$43,481	\$56,454	\$73,903	\$101,588	\$12,619
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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
Hui O Koolaupoko	HI	\$236,830	Project Director	\$36,775	\$33,321	2024
Lifetides Institute	SC	\$239,327	Vice Chair	\$26,500	\$27,979	2024
Madison River Foundation	MT	\$240,092	Former Executive Director	\$109,125	\$122,561	2023
One People One Reef	CA	\$235,610	V Chair&co-dir.	\$28,000	\$25,192	2023
The Great Egg Harbor Watershed Association	NJ	\$233,111	Coordinator	\$51,611	\$48,012	2023
Chesapeake Rivers Association Inc	MD	\$232,603	Secretary	\$120,000	\$113,538	2024
The Beaver Coalition Inc	OR	\$231,797	Executive Director	\$83,697	\$78,661	2024
St Mary's River Watershed Association Inc	MD	\$247,582	Exec. Director	\$47,400	\$44,848	2024
Acton Wakefield Watersheds Alliance	NH	\$248,360	Executive Di	\$74,862	\$69,957	2024
Smithfield Irrigation Company	UT	\$250,811	Trustee	\$2,000	\$2,072	2024
Pudding River Watershed Council	OR	\$250,832	Co-executive Director	\$62,500	\$60,474	2023
Jersey Shore Partnership Foundation Inc	NJ	\$221,167	President	\$75,063	\$67,826	2024
Carrolls Water Association	WA	\$256,946	Treasurer	\$8,269	\$7,492	2024
Pokegama Lake Association	MN	\$218,503	Secretary	\$2,700	\$2,700	2024
Resource Protection Group Inc	VA	\$258,063	Secretary/tr	\$7,500	\$7,329	2024
Project O	CA	\$216,852	President & Ceo	\$54,000	\$48,584	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Beyond Our Shores Inc	RI	\$263,786	President	\$73,150	\$73,083	2023
Jones River Watershed Associnc	MA	\$264,493	Exec. Dir.	\$60,000	\$54,566	2024
Missouri Stream Team Watershed Coalition	MO	\$265,034	Executive Director	\$44,883	\$48,110	2024
Malama Na Apapa	HI	\$265,256	Director	\$10,000	\$10,983	2020
Spokane River Forum	WA	\$208,638	Executive Dir.	\$46,376	\$40,937	2025
Jacobs Creek Watershed Association	PA	\$208,570	Executive Director	\$40,240	\$41,811	2023
Friends Of Deckers Creek Inc	WV	\$208,060	Exec. Director	\$41,273	\$45,226	2024
Trinity Edwards Springs Protection Assoc	TX	\$207,231	Executive Dir.	\$43,500	\$44,037	2024
Harney County Watershed Council Inc	OR	\$270,607	Coordinator	\$52,250	\$50,556	2023

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 60 organizations. Compensation range \$2,072–\$131,367; filing years 2020–2025.

SIZE BASIS Matched on total revenue (\$238,044); for reference, expenses \$144,943 and assets \$564,854.

ROLE MATCH Sue Friedrichs, reported title "*SECRETARY/TR*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

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	13 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	13 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 (Sue Friedrichs) 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 60 similarly situated organizations (Same NTEE sector (C32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,619 is reasonable (approximately the 13th 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.