

Honoring Choices

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Lynn Mackenzie, Executive Director / CEO** (\$71,000) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

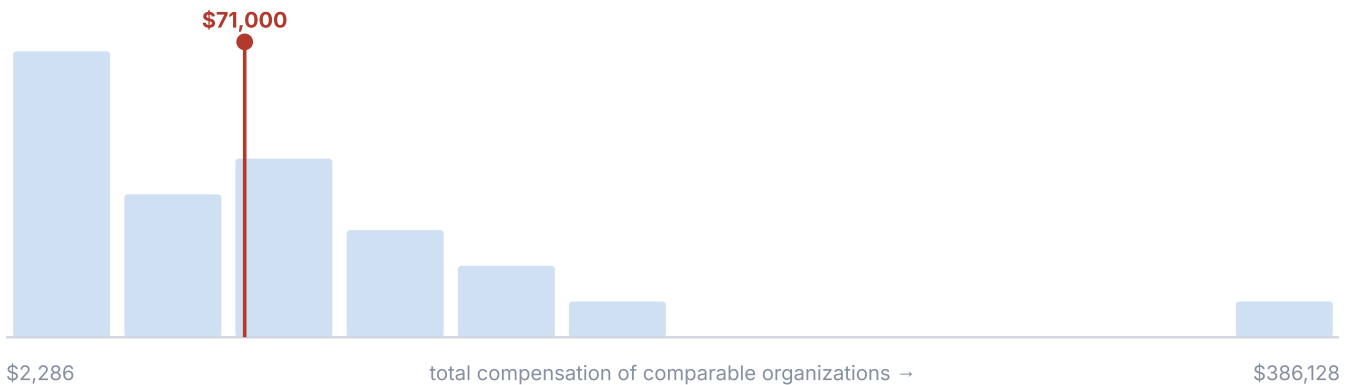
Benchmarked executive: Lynn Mackenzie — reported title “1/1 TO 12/27 EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E80).
BUDGET	Total revenue between \$156,891 and \$351,250 — 0.67x to 1.50x the subject's \$234,167 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E80), nationwide + budget 0.67–1.5x revenue.

24 organizations qualified on sector, size, and geography → **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,980	\$26,939	\$63,611	\$105,497	\$152,166	\$71,000
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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
Hyp-access Inc	NY	\$236,566	Pres./co-chair	\$2,500	\$2,286	2023
Mccurtain Memorial	OK	\$222,915	Ceo	\$23,716	\$25,671	2024
Nash Education Corporation	PA	\$245,503	Executive Dir.	\$77,500	\$75,972	2024
Southeast Pennsylvania Area Health	PA	\$249,589	Executive Di	\$101,250	\$102,185	2023
Vaad Ltzorchay Refuah	NY	\$217,480	Ceo	\$50,415	\$44,782	2024
Patient Care Foundation Of	CA	\$217,183	Chief Executive Officer	\$35,329	\$30,874	2023
Mcamericas Realty Inc	TX	\$252,007	Ceo And Cfo	\$21,709	\$21,346	2024
Sunflower Health Network Inc	KS	\$256,817	Executive Director	\$25,764	\$27,361	2024
Ucare Iowa	MN	\$259,544	President & Ceo	\$188,405	\$183,000	2024
Medical Mutual Of Ohio Charitable Founda	OH	\$206,399	Treasurer	\$46,913	\$48,843	2024
Famohio Inc	OH	\$194,743	Event Coordinator	\$20,000	\$20,823	2024
South Dakota Dental Foundation	SD	\$192,664	Executive Director	\$20,075	\$22,422	2023
Restore Hope	NH	\$191,675	Executive Director	\$90,000	\$79,584	2025
Facts About Fertility Inc	PA	\$287,505	Cofounder & Executive Director	\$83,833	\$84,607	2023
Chippewa Health Access Coalition	MI	\$173,892	Executive Di	\$66,688	\$69,661	2023
Teamfund Inc	VA	\$171,926	Managing Partner	\$406,825	\$386,128	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greater Gift Initiative Inc	NC	\$301,369	Ceo	\$138,750	\$145,090	2023
Community Life Support Inc	FL	\$301,597	Chairman	\$125,000	\$115,431	2024
Napa County Bicycle Coalition	CA	\$312,072	Executive Director	\$89,125	\$75,651	2024
Kickin Cancer In Sublette County	WY	\$314,746	Secretary	\$18,465	\$20,011	2023
Texhealth Central Texas	TX	\$318,553	President And Ceo	\$157,834	\$155,199	2024
C-tac Innovations Inc	DC	\$319,832	Executive Director	\$138,360	\$119,350	2024
Peak Health Alliance	CO	\$341,570	Exec Dir-beg	\$57,000	\$53,727	2024
Culpeper Adult Day Care Center Inc	VA	\$344,525	Executive Director	\$62,250	\$57,561	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 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 24 organizations. Compensation range \$2,286–\$386,128; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$234,167); for reference, expenses \$261,955 and assets \$183,043.

ROLE MATCH Lynn Mackenzie, reported title *"1/1 TO 12/27 EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 8 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	54 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	29 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 (Lynn Mackenzie) 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 24 similarly situated organizations (Same NTEE sector (E80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$71,000 is reasonable (approximately the 54th 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.