

# Friends In Action

Executive Director / CEO

EIN 710957829  
 ME · NTEE P81  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **John Linqvist, Executive Director / CEO** (\$64,661) against **every comparable organization** that fit the selection criteria — **129** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

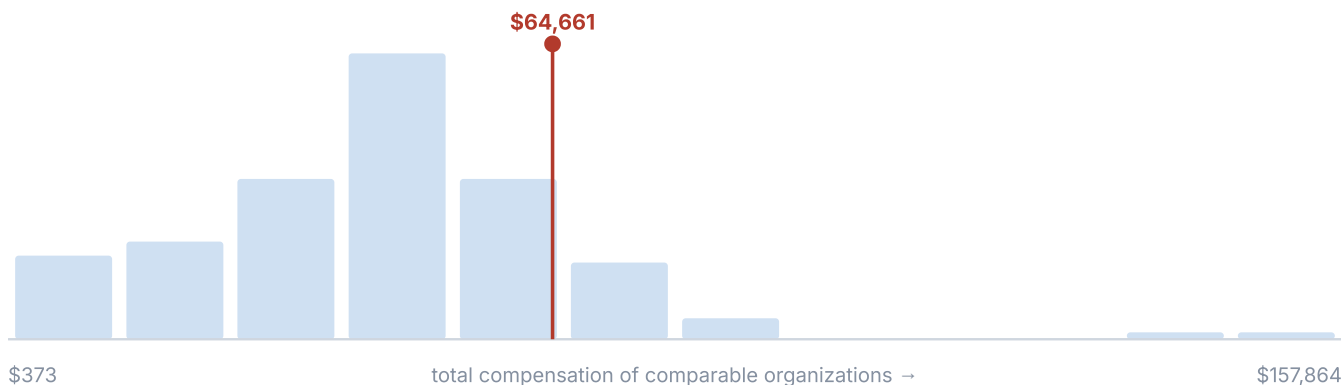
**Benchmarked executive:** John Linqvist — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P81).
BUDGET	Total revenue between \$165,398 and \$370,294 — 0.67x to 1.50x the subject's \$246,863 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

**129** organizations qualified on sector, size, and geography → **129** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,839	\$30,050	\$41,808	\$57,742	\$70,529	<b>\$64,661</b>
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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 ME 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
<a href="#">Autumn Glow Alzheimer's Care Home Inc</a>	CA	\$244,981	President & Ceo	\$21,328	<b>\$17,864</b>	2024
<a href="#">Golden Slipper Center For Seniors Inc</a>	PA	\$249,833	Executive Director	\$53,500	<b>\$53,281</b>	2023
<a href="#">Senior Friends Inc</a>	WI	\$250,264	Secretary	\$41,467	<b>\$42,007</b>	2024
<a href="#">Young County Senior Citizens Assoc Inc</a>	TX	\$250,831	Executive Director	\$50,000	<b>\$48,516</b>	2024
<a href="#">Smelter City Senior Citizens</a>	MT	\$252,346	Director	\$38,521	<b>\$40,278</b>	2024
<a href="#">My Home Inc</a>	CA	\$252,354	Administrator	\$36,000	<b>\$31,044</b>	2023
<a href="#">Care-community Action Respecting Elders</a>	MN	\$253,734	Executive Dir.	\$56,107	<b>\$53,777</b>	2024
<a href="#">Newton At Home Inc</a>	MA	\$254,243	Executive Director	\$48,820	<b>\$41,458</b>	2025
<a href="#">Options In Aging</a>	PA	\$254,534	Outgoing Executive Director	\$70,252	<b>\$67,956</b>	2024
<a href="#">Christian Care Holding Company Inc</a>	AZ	\$238,499	President/ceo	\$78,149	<b>\$72,904</b>	2024
<a href="#">Richland County Commission On Aging</a>	MT	\$255,674	Administrator	\$40,856	<b>\$41,618</b>	2025
<a href="#">Senior Center Of South Pearl River</a>	MS	\$237,305	Executive Dir.	\$56,540	<b>\$62,887</b>	2023
<a href="#">Centro Ramon Frade Inc</a>	PR	\$258,115	Executive Director	\$30,275	<b>\$34,040</b>	2021
<a href="#">Spokane Area Jewish Family Services</a>	WA	\$234,947	Executive Di	\$69,584	<b>\$60,431</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Geary County Senior Citizens Inc</a>	KS	\$233,704	Executive Director	\$38,002	<b>\$39,824</b>	2024
<a href="#">Johnstown Senior Citizens Service Center Inc</a>	NY	\$232,825	Administrative Assistant	\$31,850	<b>\$27,917</b>	2024
<a href="#">Senior Center Of Macon</a>	MO	\$232,139	Director	\$39,791	<b>\$39,827</b>	2025
<a href="#">Pillar Inc</a>	CO	\$262,834	Executive Director	\$82,457	<b>\$78,960</b>	2023
<a href="#">Wickham Park Senior Center Association Inc</a>	FL	\$230,808	Director	\$8,750	<b>\$7,768</b>	2025
<a href="#">Ypsilanti Senior Center</a>	MI	\$229,943	Executive Director	\$41,600	<b>\$40,577</b>	2025
<a href="#">Senior Citizens Of Fulton County Inc</a>	KY	\$265,059	Executive Direc	\$12,000	<b>\$12,875</b>	2023
<a href="#">Jackson County Senior Center Inc</a>	KY	\$228,182	Director	\$23,745	<b>\$24,108</b>	2025
<a href="#">Vermont Aging Network Consortium Inc</a>	VT	\$267,660	Coo/cfo	\$41,026	<b>\$40,055</b>	2024
<a href="#">Reynolds County Council On Aging Inc</a>	MO	\$225,720	Administrator	\$39,900	<b>\$40,992</b>	2024
<a href="#">Shepherds Center Of The Greenbrier Valley</a>	WV	\$225,307	Executive Director	\$56,433	<b>\$57,742</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT 129 organizations. Compensation range \$373–\$157,864; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$246,863); for reference, expenses \$312,105 and assets \$722,255.
ROLE MATCH	John Linquist, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	83 <sup>rd</sup>

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 (John Linquist) 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 129 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,661 is reasonable (approximately the 87<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.