

Community Sailing School Foundation

Executive Director / CEO

EIN 922752412
 MI · NTEE B90
 FY ending 2024-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Lynn Frikker, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **454** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$238,282 and \$533,469 — 0.67x to 1.50x the subject's \$355,646 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

454 organizations qualified on sector, size, and geography → **454** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,925	\$35,114	\$57,579	\$81,869	\$105,968	\$30,000
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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 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
Teach Not Punish Family Resource Center Inc	OK	\$355,767	Executive Director	\$108,353	\$115,593	2024
The Swaliga Foundation	MD	\$355,997	Executive Director/vice Chair	\$70,000	\$63,404	2024
Fair Opportunity Project	WI	\$356,108	Board Co-president	\$48,827	\$48,130	2025
Global Leaders Inc	CO	\$355,123	Executive Director	\$16,250	\$15,096	2024
Tree Top Kids	MN	\$355,066	Executive Director	\$70,473	\$67,465	2024
Yes We Can World Foundation	CA	\$357,183	Chief Executive Officer	\$45,000	\$37,647	2024
Beyond Our Walls Inc	SC	\$353,991	Executive Di	\$40,820	\$41,258	2024
Iskra Books	WA	\$358,430	Board President	\$9,500	\$8,240	2024
Imaginarium Inc	KS	\$358,444	President	\$56,875	\$61,288	2023
Customized Education Designs	WA	\$352,700	President	\$14,900	\$12,924	2024
Apples To Zucchini Cooking School	CA	\$358,656	Executive Director	\$25,040	\$20,948	2024
The Commonwealth Coast Conference Inc	MA	\$352,498	Commissioner	\$103,000	\$92,321	2023
Mainstay Christian Academy	PA	\$359,646	Board Member	\$34,116	\$32,112	2025
Center For Navigating Family Change Inc	GA	\$359,706	Ext Director	\$50,000	\$50,146	2023
International Gay & Lesbian Travel	FL	\$351,119	President &	\$13,478	\$12,629	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Undergraduate Interfraternity	CO	\$360,997	President	\$6,600	\$6,131	2024
Fredericksburg Education Initiative Inc	TX	\$349,439	Executive Director	\$89,034	\$84,062	2025
Kentucky School Plant Mgmt Assn Inc	KY	\$348,771	Executive Di	\$59,187	\$61,607	2024
Glaucoma Research And Education Group	CA	\$348,575	Research Director	\$40,000	\$33,464	2024
Extended School Program Inc	TN	\$348,144	Prog. Director	\$108,208	\$107,356	2025
Nat King Cole Generation Hope Inc	FL	\$347,809	Executive Director	\$80,000	\$74,962	2023
Brighter Rays Of Hope	TX	\$363,507	President	\$69,084	\$66,952	2024
Helix Bar Review Inc	PA	\$363,955	Board Chair/president & Ceo	\$450,741	\$435,485	2024
Baroque Chamber Orchestra Of Colorado	CO	\$347,299	President	\$7,946	\$7,191	2025
Safeline Inc	VT	\$364,977	Executive Director	\$75,820	\$72,031	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 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 **454** organizations. Compensation range \$10–\$435,485; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$355,646); for reference, expenses \$357,289 and assets \$56,905.
ROLE MATCH	Lynn Frikker, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	20 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	18 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 Frikker) 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 454 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 20th 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.