

# William Flynn Foundation

Executive Director / CEO

EIN 933913017

PA · NTEE N6A

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Wayne Morrison, Executive Director / CEO** (\$37,680) 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 **42<sup>nd</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (N6A).

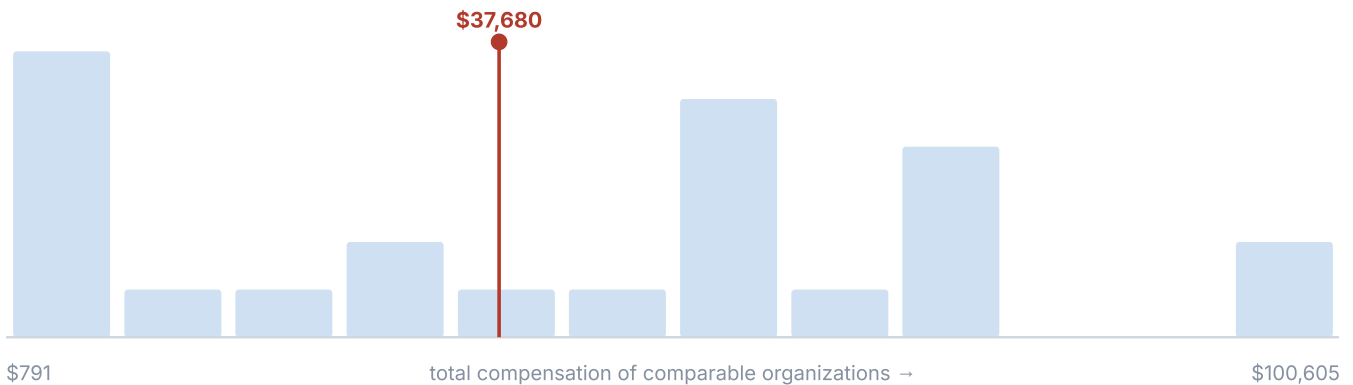
**BUDGET** Total revenue between \$166,709 and \$373,230 — 0.67x to 1.50x the subject's \$248,820 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N6A), 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



\$4,080	\$13,393	\$37,680	\$47,360	\$63,649	\$73,842	\$100,605
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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 PA 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="#">Scott Robertson Memorial Junior Golf</a>	VA	\$256,195	Executive Director	\$70,168	<b>\$69,945</b>	2023
<a href="#">Indian River Golf Foundation Inc</a>	FL	\$259,120	President	\$46,000	<b>\$43,333</b>	2024
<a href="#">Haskins Foundation Inc</a>	GA	\$261,222	Executive Director	\$96,245	<b>\$97,041</b>	2024
<a href="#">Sweetwater Country Club Inc</a>	ND	\$230,540	President	\$7,620	<b>\$8,385</b>	2024
<a href="#">Bluegrass Golf Foundation Inc</a>	KY	\$268,992	Executive Director	\$55,849	<b>\$61,946</b>	2023
<a href="#">Youth Golf Of Howard County Inc</a>	MD	\$272,092	Executive Director	\$4,000	<b>\$3,750</b>	2024
<a href="#">San Joaquin Junior Golf Foundation</a>	CA	\$274,698	Executive Director	\$37,500	<b>\$33,431</b>	2023
<a href="#">North East Florida Senior Golf Association Inc</a>	FL	\$222,750	President	\$840	<b>\$791</b>	2024
<a href="#">Usa Golf Federation Inc</a>	FL	\$275,000	Executive Director	\$40,083	<b>\$38,875</b>	2023
<a href="#">Mississippi Seniors Golf Association</a>	LA	\$220,785	President	\$800	<b>\$883</b>	2024
<a href="#">Monterey Peninsula Junior Golf</a>	CA	\$220,634	Executive Director	\$17,395	<b>\$15,062</b>	2024
<a href="#">Michigan Seniors Golf Association</a>	MI	\$210,377	Executive Director	\$52,500	<b>\$54,339</b>	2024
<a href="#">Caddies For Kids</a>	TX	\$209,160	President	\$51,240	<b>\$51,398</b>	2024
<a href="#">Aspen Junior Golf Foundation Inc</a>	CO	\$202,585	Executive Dir	\$53,442	<b>\$51,387</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kids Golf Foundation Of Illinois</a>	IL	\$296,524	Fund Manager	\$73,658	<b>\$74,761</b>	2023
<a href="#">The Touchstone Golf Foundation</a>	CA	\$297,465	Treasurer/executive Direct	\$20,587	<b>\$17,826</b>	2024
<a href="#">East Bay Golf Foundation</a>	CA	\$298,522	Executive Director	\$64,899	<b>\$57,856</b>	2023
<a href="#">Lcc Recreation Association Inc</a>	VA	\$193,905	General Manage	\$28,000	<b>\$26,411</b>	2025
<a href="#">Operation Game On</a>	CA	\$318,804	President & Ceo	\$82,800	<b>\$71,696</b>	2024
<a href="#">The First Tee Of Benton Harbor Inc</a>	MI	\$324,207	Executive Director	\$97,200	<b>\$100,605</b>	2024
<a href="#">Southwest Seniors Golf Association</a>	AZ	\$172,196	President (Fall 2022 To Present)	\$6,500	<b>\$6,454</b>	2023
<a href="#">A Better Shot Foundation Inc</a>	FL	\$338,260	Secretary	\$5,000	<b>\$4,850</b>	2023
<a href="#">Aiken Junior Golf Foundation</a>	SC	\$351,994	Exec. Director	\$65,727	<b>\$68,759</b>	2024
<a href="#">The Yakima Youth Golf Organization</a>	WA	\$372,775	Program Director	\$58,000	<b>\$52,072</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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** 24 organizations. Compensation range \$791–\$100,605; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$248,820); for reference, expenses \$172,067 and assets \$76,753.

**ROLE MATCH** Wayne Morrison, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	42 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	42 <sup>nd</sup>
Reportable pay only (column D), adjusted	46 <sup>th</sup>
All sources (D + E + F), adjusted	42 <sup>nd</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 (Wayne Morrison) 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 (N6A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,680 is reasonable (approximately the 42<sup>nd</sup> 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.