

# Westbrook Seals

Executive Director / CEO

EIN 010496380  
 ME · NTEE N60Z  
 FY ending 2025-08-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Marcy Scharf, Executive Director / CEO** (\$58,938) against **every comparable organization** that fit the selection criteria — **155** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85<sup>th</sup>** percentile of comparable organizations within the typical range

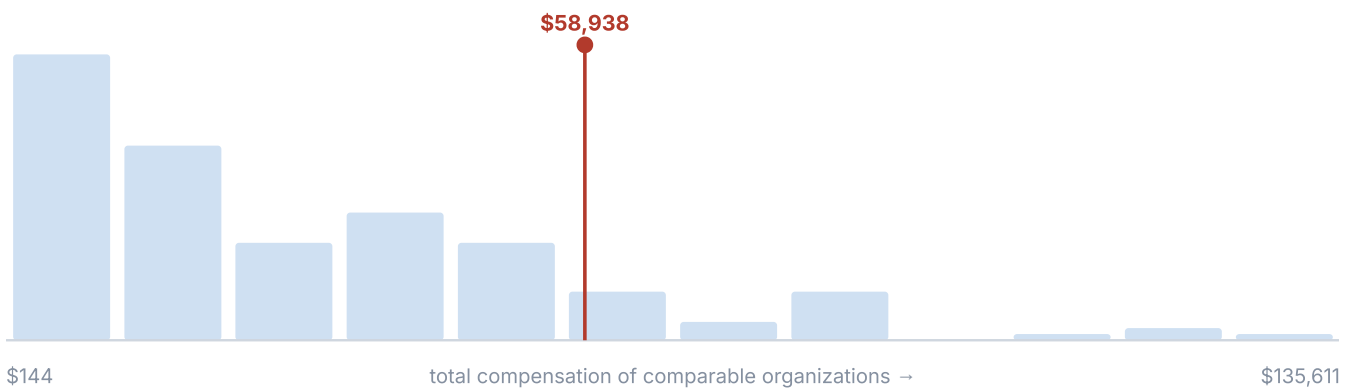
**Benchmarked executive:** Marcy Scharf — reported title “Head Coach”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

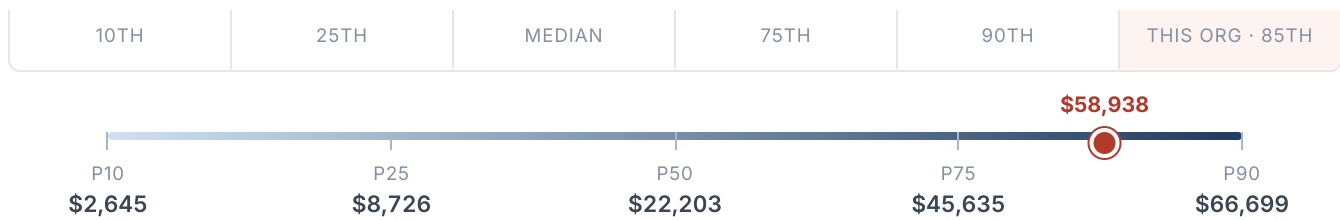
- SECTOR** Organizations sharing the subject's NTEE classification (N60Z).
- BUDGET** Total revenue between \$155,988 and \$349,227 — 0.67x to 1.50x the subject's \$232,818 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

**155** organizations qualified on sector, size, and geography → **155** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,645	\$8,726	\$22,203	\$45,635	\$66,699	\$58,938
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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="#">Girls On The Run Of Northwest Ohio</a>	OH	\$232,623	Executive Director	\$76,758	<b>\$83,338</b>	2024
<a href="#">Red Rock Heat Volleyball Club</a>	UT	\$231,933	Director/pre	\$14,547	<b>\$14,869</b>	2025
<a href="#">Syracuse Chargers Rowing Club Inc</a>	NY	\$231,889	Executive Director	\$17,432	<b>\$16,147</b>	2024
<a href="#">Owatonna Gymnastic Club Inc</a>	MN	\$231,276	Executive Director	\$68,433	<b>\$67,529</b>	2025
<a href="#">Bronxville Youth Lacrosse Association Inc</a>	NY	\$231,037	Director	\$8,000	<b>\$7,411</b>	2024
<a href="#">Orange County Sports Alliance</a>	CA	\$230,882	President	\$11,555	<b>\$10,228</b>	2024
<a href="#">Littleton Youth Sports</a>	CO	\$235,485	President	\$28,008	<b>\$27,530</b>	2024
<a href="#">Arrows Athletics Inc</a>	FL	\$237,150	President	\$19,462	<b>\$18,742</b>	2024
<a href="#">Dive Lab</a>	CA	\$237,642	Director And Cfo	\$5,775	<b>\$5,112</b>	2024
<a href="#">Northeast United Soccer Club</a>	MN	\$237,766	Executive Director	\$1,000	<b>\$1,012</b>	2024
<a href="#">Loveland Volleyball Inc</a>	CO	\$227,604	President	\$4,000	<b>\$4,048</b>	2023
<a href="#">Rallycap Sports Inc</a>	NJ	\$227,603	Executive Director	\$93,381	<b>\$85,466</b>	2024
<a href="#">Johnston Volleyball Club Inc</a>	IA	\$238,107	Director	\$13,160	<b>\$14,390</b>	2025
<a href="#">New York Bicycling Coalition Inc</a>	NY	\$227,130	Executive Director	\$39,726	<b>\$36,798</b>	2024
<a href="#">Texas 512 Volleyball Club</a>	TX	\$226,876	President	\$62,000	<b>\$65,453</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Indiana Youth Rugby Foundation Inc</a>	IN	\$239,619	Executive Dir.	\$56,587	<b>\$62,978</b>	2023
<a href="#">Lax Devils Lacrosse Club Inc</a>	AZ	\$225,623	Defensive Coordinator	\$12,000	<b>\$12,679</b>	2022
<a href="#">The Alexandria Volleyball Club</a>	MN	\$240,315	Director	\$750	<b>\$740</b>	2025
<a href="#">Northern Nevada Aquatics Corp</a>	NV	\$240,599	Director / Head Coach	\$42,000	<b>\$43,155</b>	2024
<a href="#">Maywood Youth Athletic Association Inc</a>	NJ	\$240,944	Advisor	\$250	<b>\$223</b>	2025
<a href="#">Baltimore Sports Academy Inc</a>	MD	\$223,998	Executive Dir.	\$86,676	<b>\$83,066</b>	2024
<a href="#">Maine Ultimate Inc</a>	ME	\$241,811	Director	\$20,000	<b>\$20,529</b>	2024
<a href="#">College Grove Recreation Association Db a College Grove Athletics</a>	TN	\$242,059	Director	\$1,250	<b>\$1,387</b>	2023
<a href="#">Metro Fha</a>	VA	\$223,026	Assignor	\$13,773	<b>\$13,632</b>	2024
<a href="#">Rockford Bmx Club Inc</a>	IL	\$242,730	Secretary	\$11,581	<b>\$11,671</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME cost of living and 2025 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT    **155** organizations. Compensation range \$144–\$135,611; filing years 2022–2025.

SIZE BASIS     Matched on total revenue (\$232,818); for reference, expenses \$220,812 and assets \$83,296.

**ROLE MATCH** Marcy Scharf, reported title "*Head Coach*", 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.**

**RELATED-ORG PAY** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 4 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	85 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	85 <sup>th</sup>
All sources (D + E + F), adjusted	85 <sup>th</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 (Marcy Scharf) 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 155 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,938 is reasonable (approximately the 85<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.