

Pennsylvania Outdoor Recreation

Executive Director / CEO

EIN 030374019
 PA · NTEE S40
 FY ending 2025-05-31
June 9, 2026

This analysis benchmarks the total compensation of **Lutricia Eberly, Executive Director / CEO** (\$64,910) against **every comparable organization** that fit the selection criteria — **93** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Lutricia Eberly — reported title “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 (S40).
BUDGET	Total revenue between \$328,892 and \$736,326 — 0.67x to 1.50x the subject's \$490,884 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S40), nationwide + budget 0.67–1.5x revenue.

93 organizations qualified on sector, size, and geography → **93** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$43,667	\$73,158	\$111,640	\$179,193	\$243,309	\$64,910
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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
Darien Mcintosh County Chamber	GA	\$491,626	Executive Director	\$50,000	\$51,748	2024
New Hampshire Life Sciences Inc	NH	\$488,138	President &	\$98,500	\$93,617	2024
P20 Inc	GA	\$487,479	President	\$194,400	\$201,195	2024
Society Of Product Licensors Committed To Excellence	NY	\$495,782	Chief Executive	\$199,061	\$190,617	2023
Rhode Island Assisted Living Association	RI	\$481,607	Executive Director	\$83,673	\$82,584	2024
Walworth County Economic Development	WI	\$478,791	Executive Director	\$113,777	\$122,306	2024
Us Coalition On Sustainability	CT	\$477,294	Executive Director	\$160,000	\$158,975	2023
Utah Ready Mixed Concrete Association	UT	\$476,463	Executive Director	\$212,082	\$223,422	2024
United Steelworkers Local 11-13214	WY	\$470,965	President	\$37,637	\$41,484	2024
Int'l Ind Showmen's Foundation Inc	FL	\$469,399	Director	\$38,295	\$38,123	2023
Air Refueling Systems Advisory Group International	TX	\$468,559	Chairman	\$66,539	\$70,534	2023
Volta Foundation Inc	CA	\$460,846	Executive Director	\$70,000	\$64,054	2023
Colorado Beer Distributors	CO	\$522,242	Executive Di	\$155,344	\$153,321	2024
Reusable Packaging Association	DC	\$526,394	President	\$183,460	\$165,710	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Oregon Veterinary Medical Association	OR	\$454,880	Ex Dir/treasure	\$89,977	\$88,547	2023
Enterprise Ethereum Alliance Inc	MA	\$533,888	Executive Director	\$48,000	\$44,398	2024
Stateramp Inc	IN	\$534,725	Executive Director	\$175,984	\$191,024	2024
Brainerd Lakes Area Development Corp	MN	\$535,355	Executive Director	\$142,949	\$149,683	2023
Business Leadership Council	IL	\$445,387	Executive Director	\$94,792	\$98,756	2023
Commuter Rail Coalition	VA	\$443,067	Ceo	\$200,000	\$213,028	2022
Gulf Coast Business Council	MS	\$541,376	President	\$202,650	\$239,178	2023
Wyoming Capital Access	WY	\$440,118	President	\$66,375	\$73,158	2024
German American Business Council Inc	DC	\$438,038	President/ceo	\$354,000	\$329,194	2023
Greater Leimert Park Village & Crenshaw	CA	\$437,333	Executive Dir.	\$60,000	\$54,904	2023
Routt County Economic Development	CO	\$436,373	Executive Dir.	\$99,225	\$97,933	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 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 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.

■ Sample, role match & sensitivity

PEER COUNT **93** organizations. Compensation range \$20,612–\$1,175,158; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$490,884); for reference, expenses \$556,081 and assets \$491,259.
ROLE MATCH	Lutricia Eberly, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer fall outside 1.5x 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	19 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	14 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 (Lutricia Eberly) 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 93 similarly situated organizations (Same NTEE sector (S40), nationwide + budget 0.67–1.5x revenue).
3. The authorized body determined that total compensation of \$64,910 is reasonable (approximately the 19th 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.