

# Bart J Ruggiere Adaptive

Executive Director / CEO

EIN 201938178

VT · NTEE N30

FY ending 2024-10-31

June 9, 2026

This analysis benchmarks the total compensation of **Robbin Gibson, Executive Director / CEO** (\$77,500) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

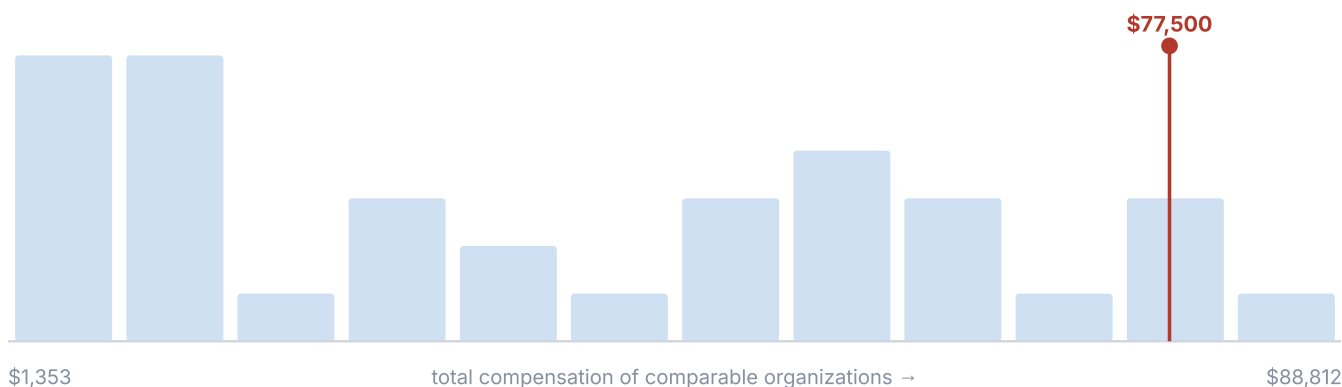
**Benchmarked executive:** Robbin Gibson — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N30).
BUDGET	Total revenue between \$139,606 and \$312,552 — 0.67x to 1.50x the subject's \$208,368 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N30), nationwide + budget 0.67–1.5x revenue.

**34** organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,561	\$14,535	\$33,424	\$56,878	\$72,417	\$77,500
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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 VT 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="#">Liminal Health And Fitness Inc</a>	GA	\$209,854	Secretary &	\$67,360	<b>\$67,290</b>	2024
<a href="#">Vow Inc</a>	TX	\$203,505	President	\$60,000	<b>\$61,391</b>	2023
<a href="#">Harris Park Midtown Sports &amp; Activities Center</a>	MO	\$197,973	Executive Director	\$71,750	<b>\$75,502</b>	2024
<a href="#">Skyline Swim Club</a>	UT	\$194,618	Vice President	\$14,000	<b>\$13,869</b>	2025
<a href="#">Temperance Training Foundation</a>	FL	\$194,236	Secretary	\$16,500	<b>\$15,400</b>	2024
<a href="#">Milwaukie Community Center Foundati</a>	OR	\$227,900	Foundation D	\$59,913	<b>\$55,278</b>	2024
<a href="#">Extra Mile Club Of The Lowcountry</a>	SC	\$232,063	Executive Director	\$12,000	<b>\$12,805</b>	2023
<a href="#">Girls On The Run Of Southwest Florida</a>	FL	\$182,915	Executive Director	\$54,167	<b>\$50,556</b>	2024
<a href="#">Mandan Parks And Recreation Foundation</a>	ND	\$235,459	Manager	\$33,095	<b>\$36,083</b>	2024
<a href="#">Upstate Nevada Inc</a>	NV	\$235,553	President	\$2,162	<b>\$2,153</b>	2024
<a href="#">Mulligans Hollow Ski Bowl</a>	MI	\$237,968	Executive Dir.	\$30,000	<b>\$30,764</b>	2024
<a href="#">Hike It Baby</a>	OR	\$176,148	Executive Director	\$59,260	<b>\$54,675</b>	2024
<a href="#">Emporia Greensville Rec Assoc Inc</a>	VA	\$175,442	President	\$6,000	<b>\$5,756</b>	2024
<a href="#">Paradise Stronger Inc</a>	CA	\$242,895	Executive Dir.	\$53,254	<b>\$45,687</b>	2024
<a href="#">Ukiah Valley Cultural &amp; Rec Center</a>	CA	\$166,254	Key Employee	\$61,547	<b>\$52,801</b>	2024
<a href="#">Aberdeen Board Parks &amp;</a>	MD	\$165,866	Treasurer	\$4,495	<b>\$4,067</b>	2025
<a href="#">Frailty Myths</a>	CA	\$250,961	President	\$100,552	<b>\$88,812</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Trailspring Inc</a>	MO	\$164,178	Executive Dir.	\$59,865	<b>\$62,995</b>	2024
<a href="#">Northern Columbia Community And Cultural Center</a>	PA	\$253,387	Executive Director	\$27,728	<b>\$27,472</b>	2024
<a href="#">Kulm Golf Course</a>	ND	\$163,204	Grounds Keeper	\$23,531	<b>\$26,413</b>	2023
<a href="#">Community Swim Club</a>	WA	\$255,736	President	\$3,725	<b>\$3,411</b>	2023
<a href="#">Northern Blair County Recreation</a>	PA	\$259,038	Board Member	\$5,768	<b>\$5,715</b>	2024
<a href="#">Maine Gearshare</a>	ME	\$262,844	Executive Director	\$75,000	<b>\$74,614</b>	2024
<a href="#">Sensory Beans Inc</a>	NY	\$266,157	President	\$51,800	<b>\$46,504</b>	2024
<a href="#">Fox Township Veterans Club</a>	PA	\$149,842	Bar Manager	\$21,834	<b>\$21,632</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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	<b>34</b> organizations. Compensation range \$1,353–\$88,812; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$208,368); for reference, expenses \$201,698 and assets \$198,952.
ROLE MATCH	Robbin Gibson, reported title <i>"Executive Dir."</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	94 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	94 <sup>th</sup>
Reportable pay only (column D), adjusted	94 <sup>th</sup>
All sources (D + E + F), adjusted	88 <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 (Robbin Gibson) 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 34 similarly situated organizations (Same NTEE sector (N30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,500 is reasonable (approximately the 94<sup>th</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.