

The Beating The Odds Foundation

Executive Director / CEO

EIN 251879394
 PA · NTEE O302
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Rocco Scalzi, Executive Director / CEO** (\$76,587) against **every comparable organization** that fit the selection criteria — **485** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

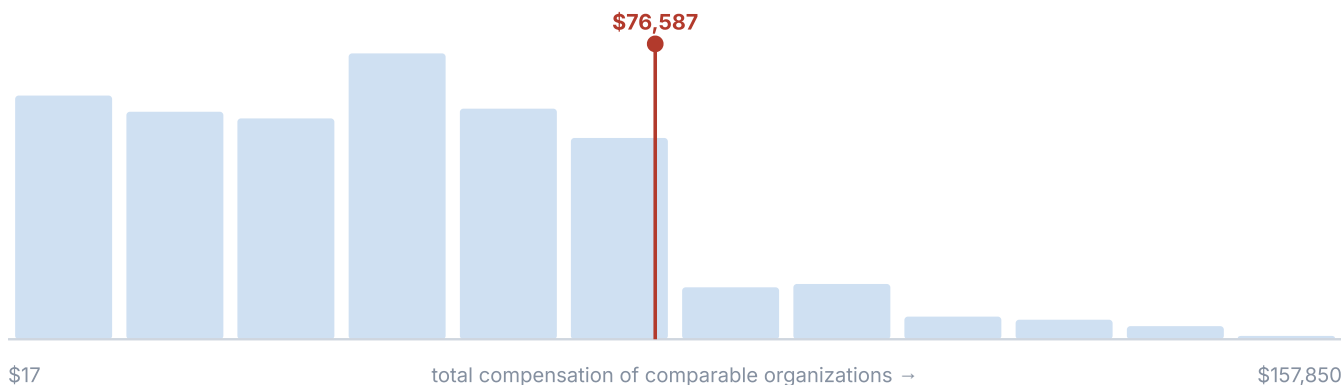
Benchmarked executive: Rocco Scalzi — reported title “CEO/ FOUNDER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O302).
BUDGET	Total revenue between \$120,669 and \$270,154 — 0.67x to 1.50x the subject's \$180,103 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

485 organizations qualified on sector, size, and geography → **485** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,217	\$22,100	\$44,007	\$63,868	\$81,746	\$76,587
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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
The Mustard Seed Ministry	NC	\$180,068	Treasurer/se	\$5,400	\$5,435	2024
Lapeer County K I N D Kids In New Directions	MI	\$179,980	Executive Director	\$44,956	\$46,531	2023
Pickaway Helps DbA Pickaway Works	OH	\$180,333	Co-program Director	\$70,000	\$72,214	2024
Purpose Of God Annex Outreach Center	NC	\$179,739	Cao	\$31,525	\$31,727	2024
Lowell Youth Leadership Program Inc	MA	\$180,593	Vice President	\$6,369	\$5,574	2024
Sports Konnect Inc	FL	\$179,372	Ceo	\$37,000	\$32,982	2025
Mercy Goods	TX	\$180,850	President	\$84,533	\$82,361	2024
Goulds Youth Ministries	AR	\$179,354	Executive Director	\$30,890	\$33,820	2024
Hazel Green Gymnastics Club Inc	WI	\$178,699	Director	\$19,139	\$19,469	2024
Stark County Junior Fair Inc	IL	\$178,648	Board Member	\$1,500	\$1,479	2023
Hangar Youth And Community Center	MI	\$178,593	Executive Director	\$24,615	\$24,747	2024
Franklin Fellows	TN	\$178,492	Executive Director	\$93,333	\$95,555	2024
Boone County Mentoring Partnership Inc	IN	\$178,449	Executive Dir.	\$58,000	\$59,574	2024
Be A Mentor Inc	SC	\$181,862	Executive Di	\$44,340	\$46,386	2023
Girls On The Run Of Berks County	PA	\$177,869	Executive Director	\$66,388	\$64,483	2024
Kids Of The Community	TN	\$177,868	Director	\$6,350	\$6,693	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Latinx In Gaming Nfp	CA	\$182,491	President	\$10,459	\$9,056	2023
Luke Project Inc	GA	\$177,539	President	\$72,500	\$73,100	2023
Hbcus Outside Incorporated	NC	\$182,982	Executive Director	\$40,000	\$40,256	2024
Black Brothers-black Sisters Involvement	OH	\$183,388	Ceo	\$25,000	\$25,791	2024
Ukulele Kids Club Inc	FL	\$176,691	Current Ceo/chairwoman	\$26,210	\$24,691	2023
The Reed Community Foundation	OK	\$183,596	Executive Di	\$55,934	\$59,990	2024
Asun Star Community Outreach Program	NJ	\$176,247	President	\$35,000	\$30,437	2024
Tw Quarter Circle Ranch Ministries	SC	\$184,057	Ministry Dir	\$28,800	\$30,129	2023
Better Eugene-springfield Transportation	OR	\$184,104	Executive Director	\$53,460	\$48,355	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 2023 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	485 organizations. Compensation range \$17–\$157,850; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$180,103); for reference, expenses \$178,022 and assets \$53,864.
ROLE MATCH	Rocco Scalzi, reported title "CEO/ FOUNDER", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 7 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	88 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	85 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 (Rocco Scalzi) 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 485 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,587 is reasonable (approximately the 88th 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.