

# Morrison County Recreational Trails Asso

Executive Director / CEO

EIN 411325525

MN · NTEE N32Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Allan Stangl, Executive Director / CEO** (\$217) against **every comparable organization** that fit the selection criteria — **425** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Allan Stangl — 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 (N32Z).

**BUDGET** Total revenue between \$96,100 and \$215,149 — 0.67x to 1.50x the subject's \$143,433 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

**425** organizations qualified on sector, size, and geography → **425** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,051	\$6,368	\$19,638	\$41,906	\$62,409	<b>\$217</b>
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 0TH
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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 MN 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="#">Coulee Alpine Racing Inc</a>	WI	\$143,587	President	\$5,285	<b>\$5,442</b>	2025
<a href="#">Gregory Golf And Recreation</a>	SD	\$143,615	Treasurer	\$900	<b>\$1,005</b>	2024
<a href="#">East Coast Elite Volleyball Club Inc</a>	MD	\$143,711	Director And Coach	\$12,940	<b>\$12,243</b>	2024
<a href="#">Eden Prairie Figure Skating Club</a>	MN	\$143,723	Director Coach Representati	\$2,436	<b>\$2,436</b>	2024
<a href="#">Independent Sportsmen Club Inc</a>	MA	\$143,805	Treasurer	\$9,600	<b>\$8,730</b>	2024
<a href="#">Wyoming Jr Rodeo Assoc Inc</a>	WY	\$143,869	President	\$750	<b>\$813</b>	2024
<a href="#">Friends Of Wisconsin Camp Tapawingo Corporation</a>	WI	\$143,915	Camp Director, Board Member	\$51,998	<b>\$54,958</b>	2024
<a href="#">Salem Community Activities Center Inc</a>	IL	\$142,565	Executive Director	\$21,442	<b>\$21,334</b>	2024
<a href="#">Fever Aau Inc</a>	CA	\$142,534	President	\$43,382	<b>\$39,031</b>	2023
<a href="#">Hab</a>	CO	\$144,437	Dir Of Program	\$67,500	<b>\$67,438</b>	2023
<a href="#">Claiborne County Fair Association</a>	TN	\$142,370	President	\$550	<b>\$585</b>	2024
<a href="#">Bruceville Rod &amp; Gun Club Inc</a>	IN	\$144,549	President	\$640	<b>\$683</b>	2024
<a href="#">Optimist Club Of Fort Worth Youth Fund Inc</a>	TX	\$142,141	Treasurer	\$9,000	<b>\$9,380</b>	2023
<a href="#">Seeker Springs Ministry Inc</a>	LA	\$144,919	Executive Director	\$16,692	<b>\$19,151</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Amvets Post #293 Home Association</a>	PA	\$141,806	Manager	\$51,494	<b>\$50,630</b>	2025
<a href="#">Birmingham Bloomfield Soccer Club</a>	MI	\$145,392	President	\$45,000	<b>\$48,395</b>	2023
<a href="#">Freedom Center</a>	VA	\$145,772	Executive Di	\$40,000	<b>\$40,240</b>	2023
<a href="#">The Ohio South State Referee Committee</a>	OH	\$146,062	State Youth Referee Administrator	\$10,275	<b>\$11,014</b>	2024
<a href="#">Workingmens Mutual Beneficial Union</a>	PA	\$146,090	Secretary	\$4,006	<b>\$4,162</b>	2023
<a href="#">The Smartplay</a>	AL	\$140,766	Executive Director	\$65,000	<b>\$71,067</b>	2024
<a href="#">Miller Heights Independent Citizens Club</a>	PA	\$140,503	Club Manager	\$28,104	<b>\$29,201</b>	2023
<a href="#">Bc Junior Lancers Basketball Inc</a>	WI	\$140,417	Director	\$10,000	<b>\$10,569</b>	2024
<a href="#">Camp Pattersonville Inc</a>	NY	\$146,633	Director	\$40,000	<b>\$36,580</b>	2024
<a href="#">Mighty Penguins Sled Hockey</a>	PA	\$140,127	Executive Director	\$15,000	<b>\$15,138</b>	2024
<a href="#">Glenn D Loucks Memorial</a>	NY	\$146,799	Corresponding Secretary	\$3,000	<b>\$2,825</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **425** organizations. Compensation range \$134–\$343,568; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$143,433); for reference, expenses \$168,072 and assets \$454,264.
ROLE MATCH	Allan Stangl, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	7 <sup>th</sup>
All sources (D + E + F), adjusted	0 <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 (Allan Stangl) 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 425 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$217 is reasonable (approximately the 0<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.