

Waterville Valley Adaptive Sports

Executive Director / CEO

EIN 454078437

NH · NTEE P80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mikayla Briere, Executive Director / CEO** (\$21,104) against **every comparable organization** that fit the selection criteria — **272** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Mikayla Briere — 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 (P80).
BUDGET	Total revenue between \$230,506 and \$516,060 — 0.67x to 1.50x the subject's \$344,040 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P80), nationwide + budget 0.67–1.5x revenue.

272 organizations qualified on sector, size, and geography → **272** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,833	\$38,300	\$61,980	\$81,872	\$98,271	\$21,104
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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 NH 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
Hogans Junior Golf Foundation	NE	\$344,706	Executive Director	\$23,695	\$28,416	2023
Corazon A Corazon	IL	\$345,264	Executive Dir.	\$60,000	\$63,883	2024
Suzerain	SC	\$342,464	Executive Di	\$55,000	\$62,141	2024
Autism Society Of Maine	ME	\$342,179	Executive Director (Former)	\$56,638	\$59,838	2025
Young Audiences Of Northeast Texas Inc	TX	\$340,792	Executive Dir.	\$50,417	\$56,232	2023
Next Move Program	VA	\$340,422	Executive Director & Co-founder	\$78,757	\$84,787	2023
Hartford Artisans Weaving Center Inc	CT	\$349,093	Executive Director	\$75,000	\$76,157	2024
Jackson Center For Conductive Education	IN	\$338,751	Program Director	\$55,000	\$64,670	2023
Rise Women Leadership Conference	RI	\$337,934	Executive Director	\$5,000	\$5,346	2023
Burma Humanitarian Mission	UT	\$337,697	Executive Director	\$24,480	\$26,435	2025
Hoyt Foundation Inc	MA	\$350,597	Director	\$5,000	\$4,866	2024
Carribean Equality Project Inc	NY	\$351,131	Executive Director	\$54,120	\$54,528	2023
The Way 2 Serve Inc	AL	\$351,778	President	\$80,500	\$94,185	2024
Seniors Vs Crime Inc	FL	\$352,975	President	\$37,560	\$37,228	2025
Birthline	NE	\$334,590	Executive Director	\$48,417	\$56,397	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Caroline Baird Crichfield Fund For Women	VT	\$353,749	Vice President	\$22,600	\$25,364	2023
Soleana Stables	TX	\$354,040	Executive Director	\$85,000	\$92,083	2024
Women's Fund Of Hawai'i	HI	\$333,935	Admin. Coord	\$48,532	\$47,057	2024
Planned Lifetime Assistance Network Of Arizona Inc	AZ	\$355,075	Executive Director - President	\$97,977	\$105,061	2023
Waterfall Foundation	AK	\$355,161	Ex. Director/secr.	\$36,000	\$37,274	2024
Rebuilding Together Fargo-moorhead	ND	\$355,535	Executive Di	\$57,750	\$68,635	2024
Raising Harts Corporation	MA	\$332,098	President/ Ceo	\$15,500	\$15,085	2024
Po-mar-lin Fire Company	PA	\$356,227	President	\$13,012	\$14,053	2024
Infinity Peer Support Cooperative	NH	\$331,773	Former Executive Director	\$62,673	\$64,524	2023
Supporting The Taylor House Inc	CA	\$357,458	Executive Dir.	\$14,808	\$14,257	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 272 organizations. Compensation range \$657–\$410,413; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$344,040); for reference, expenses \$188,135 and assets \$669,452. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Mikayla Briere, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	12 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	10 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 (Mikayla Briere) 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 272 similarly situated organizations (Same NTEE sector (P80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,104 is reasonable (approximately the 12th 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.