

Aberdeen Family Y Foundation Inc

Executive Director / CEO

EIN **460419782**
 SD · NTEE N30Z
 FY ending 2024-08-31
June 13, 2026

This analysis benchmarks the total compensation of **Michael Quast, Executive Director / CEO** (\$8,176) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N30Z).

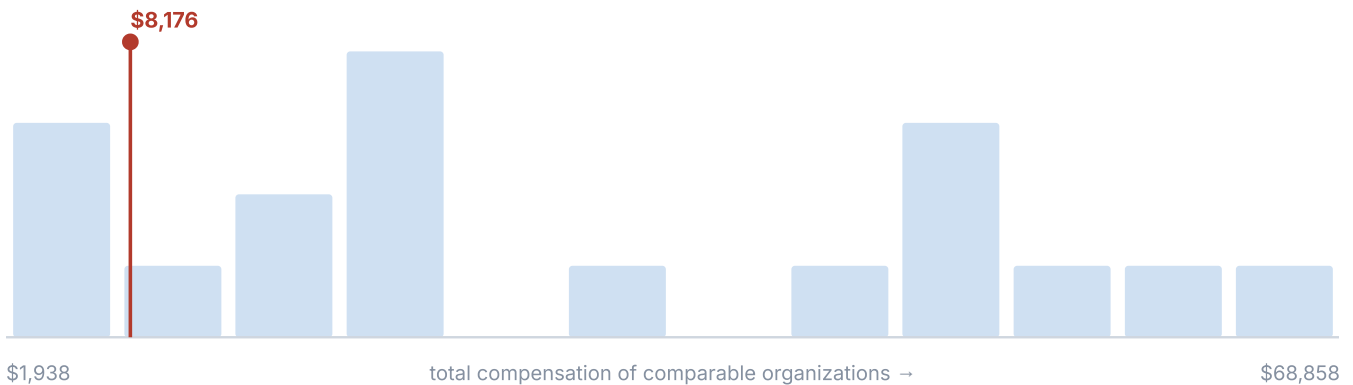
BUDGET Total revenue between \$90,577 and \$202,786 — 0.67x to 1.50x the subject's \$135,191 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N30), nationwide + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,787	\$14,242	\$23,057	\$48,420	\$58,326	\$8,176
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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 SD 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
Quit Qui Oc Athletic Alliance Inc	WI	\$128,828	Secretary	\$49,790	\$48,508	2023
Fox Township Veterans Club	PA	\$149,842	Bar Manager	\$21,834	\$19,729	2024
Recreation Center Committee	IA	\$118,835	Director	\$22,200	\$22,025	2024
The Farmington Community Assoc	NC	\$115,222	Executive Director	\$22,320	\$20,897	2024
Washington County Star Trail Association Inc	MN	\$111,985	President	\$2,165	\$1,938	2024
Kulm Golf Course	ND	\$163,204	Grounds Keeper	\$23,531	\$24,089	2023
Trailspring Inc	MO	\$164,178	Executive Dir.	\$59,865	\$57,452	2024
Aberdeen Board Parks &	MD	\$165,866	Treasurer	\$4,495	\$3,710	2025
Ukiah Valley Cultural & Rec Center	CA	\$166,254	Key Employee	\$61,547	\$48,155	2024
Roosevelt Arena Association	MN	\$102,604	Gambling Manager	\$16,567	\$14,833	2024
Eastern Shore Rail Trail Foundation	VA	\$102,141	Executive Director	\$69,000	\$60,366	2024
Queen City Water Sports Center	OH	\$98,016	President	\$32,000	\$31,617	2023
Emporia Greensville Rec Assoc Inc	VA	\$175,442	President	\$6,000	\$5,249	2024
Hike It Baby	OR	\$176,148	Executive Director	\$59,260	\$49,864	2024
Girls On The Run Of Southwest Florida	FL	\$182,915	Executive Director	\$54,167	\$46,107	2024
Temperance Training Foundation	FL	\$194,236	Secretary	\$16,500	\$14,045	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Skyline Swim Club	UT	\$194,618	Vice President	\$14,000	\$12,648	2025
Harris Park Midtown Sports & Activities Center	MO	\$197,973	Executive Director	\$71,750	\$68,858	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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	18 organizations. Compensation range \$1,938–\$68,858; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$135,191); for reference, expenses \$11,050 and assets \$1,820,321. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael Quast, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Michael Quast) 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 13, 2026, comparing compensation against 18 similarly situated organizations (Same NTEE sector (N30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,176 is reasonable (approximately the 17th 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 13, 2026.