

Heroes Movement

Executive Director / CEO

This analysis benchmarks the total compensation of **Michael Mckay, Executive Director / CEO** (\$65,000) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

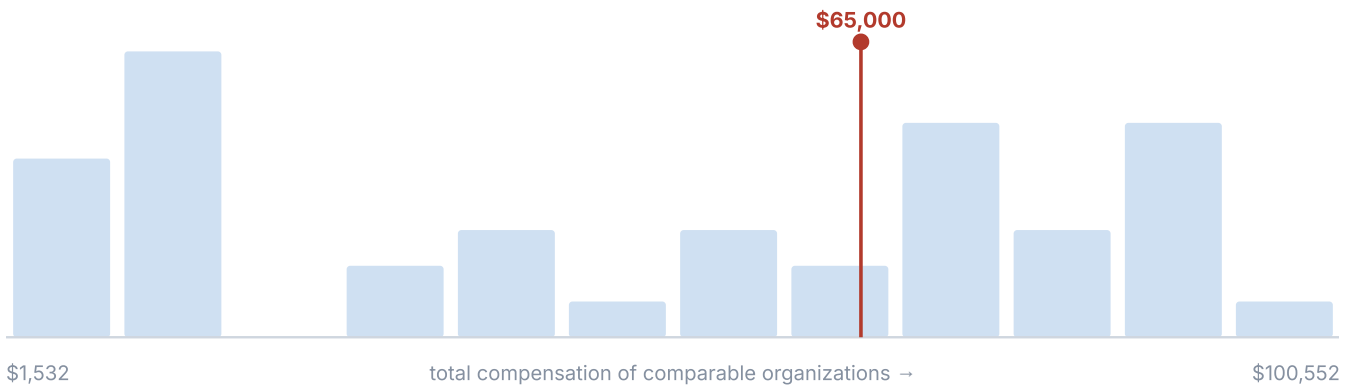
Benchmarked executive: Michael Mckay — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N30).
BUDGET	Total revenue between \$186,869 and \$418,365 — 0.67x to 1.50x the subject's \$278,910 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N30), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,748	\$17,219	\$52,189	\$74,814	\$85,191	\$65,000
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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 CA 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
Iron Belle Trail Fund	MI	\$281,814	Director	\$15,072	\$17,500	2024
Orchard Hills Athletic Club	MI	\$268,589	Manager	\$14,563	\$16,908	2024
Carpinteria Skate Foundation	CA	\$289,876	Executive Director	\$88,274	\$88,274	2023
Piedmont Virginia Amateur Softball	VA	\$291,127	Commissioner	\$15,013	\$16,305	2024
Sensory Beans Inc	NY	\$266,157	President	\$51,800	\$52,652	2024
Cape Community Arena Group	ME	\$293,067	Board Member	\$1,360	\$1,532	2024
Maine Gearshare	ME	\$262,844	Executive Director	\$75,000	\$84,477	2024
Northern Blair County Recreation	PA	\$259,038	Board Member	\$5,768	\$6,471	2024
Community Swim Club	WA	\$255,736	President	\$3,725	\$3,862	2023
Northern Columbia Community And Cultural Center	PA	\$253,387	Executive Director	\$27,728	\$31,103	2024
Girls On The Run Central Virginia	VA	\$305,047	Executive Director	\$28,216	\$30,645	2024
A Carousel For Missoula	MT	\$305,508	Executive Di	\$56,632	\$70,696	2023
Frailty Myths	CA	\$250,961	President	\$100,552	\$100,552	2023
Fayette Area Lions Den Inc	PA	\$309,971	Executive Director	\$45,311	\$50,827	2024
Teton Rock Gym Inc	ID	\$314,684	Executive Di	\$62,140	\$74,357	2024
Paradise Stronger Inc	CA	\$242,895	Executive Dir.	\$53,254	\$51,726	2024
Mulligans Hollow Ski Bowl	MI	\$237,968	Executive Dir.	\$30,000	\$34,831	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Upstate Nevada Inc	NV	\$235,553	President	\$2,162	\$2,438	2024
Mandan Parks And Recreation Foundation	ND	\$235,459	Manager	\$33,095	\$40,854	2024
Extra Mile Club Of The Lowcountry	SC	\$232,063	Executive Director	\$12,000	\$14,498	2023
Milwaukie Community Center Foundati	OR	\$227,900	Foundation D	\$59,913	\$62,585	2024
Pacific Northwest Parkour Association	OR	\$342,633	Executive Director	\$40,873	\$42,696	2024
Liminal Health And Fitness Inc	GA	\$209,854	Secretary &	\$67,360	\$76,185	2024
Southern Off-road Bicycle Association	GA	\$349,267	Executive Director	\$65,000	\$73,516	2024
Bart J Ruggiere Adaptive	VT	\$208,368	Executive Dir.	\$77,500	\$87,745	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	40 organizations. Compensation range \$1,532–\$100,552; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$278,910); for reference, expenses \$378,264 and assets \$46,326.
ROLE MATCH	Michael Mckay, reported title "PRESIDENT", 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	60 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	55 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 Mckay) 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 40 similarly situated organizations (Same NTEE sector (N30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,000 is reasonable (approximately the 60th 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.