

Grand Marais Sno-trails Association

Executive Director / CEO

EIN 571174458

MI · NTEE N32

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Mike Lawless, Executive Director / CEO** (\$516) against **every comparable organization** that fit the selection criteria — **314** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Mike Lawless — 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 (N32).
BUDGET	Total revenue between \$87,531 and \$195,966 — 0.67x to 1.50x the subject's \$130,644 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

314 organizations qualified on sector, size, and geography → **314** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,348	\$6,100	\$18,709	\$37,505	\$57,175	\$516
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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 MI 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
Friends Of Sp Dinsmoor's Garden Of Eden Inc	KS	\$130,604	Executive Director	\$25,000	\$26,167	2024
Eagle River United Methodist Camp	AK	\$130,545	Camp Manager	\$2,600	\$2,408	2024
American Ukrainian Citizens Club	PA	\$131,048	President	\$4,836	\$4,672	2024
Missoula Horse Council Inc	MT	\$130,056	Horse Park Manager	\$30,000	\$31,330	2024
College Of Diplomates Of The American	IL	\$130,025	Director	\$1,000	\$981	2023
Somo Endowment Fund Inc	MO	\$131,555	President/ceo	\$9,793	\$10,049	2024
His Haven Ranch Co	MN	\$131,994	Operations O	\$39,603	\$37,913	2024
Glad Tidings Bible Camp Inc	NE	\$129,102	Executive Dir.	\$30,749	\$32,988	2023
Chicagami	MN	\$129,091	Camp Director	\$28,674	\$27,450	2024
Western Reserve Hospital Medical Staff	OH	\$129,046	President (Started 1/31/24)	\$30,000	\$30,784	2024
Quit Qui Oc Athletic Alliance Inc	WI	\$128,828	Secretary	\$49,790	\$51,867	2023
Monroe County Education Foundation Inc	WV	\$133,506	Administrator	\$19,210	\$20,746	2023
Greater Hamilton Homes Inc	MD	\$133,766	Treasurer	\$28,731	\$26,024	2024
Aloha Section Pga Foundation	HI	\$133,816	Executive Director	\$7,597	\$6,590	2024
Kidron Community Park Inc	OH	\$127,210	President	\$2,385	\$2,385	2025
Team Paradise Sailing Inc	FL	\$127,172	Executive Director	\$40,200	\$36,588	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pulaski Club	PA	\$126,986	Finance Sec.	\$30,719	\$30,556	2023
Sac Area Sports Inc	CA	\$134,383	President	\$20,000	\$16,732	2024
Slo Baseball Alliance Foundation Inc	CA	\$134,539	President	\$52,500	\$42,789	2025
Connecticut Storm Basketball	CT	\$126,706	President &	\$12,867	\$11,688	2024
Marion Township Rod And Gun Club	PA	\$126,230	Financial Secretary	\$5,100	\$4,927	2024
Aberdeen Family Y Foundation Inc	SD	\$135,191	Ceo	\$8,176	\$8,742	2024
Club Selah Volleyball	WA	\$126,007	President	\$4,000	\$3,470	2024
Yorkana Game And Gun Club	PA	\$125,956	President	\$639	\$636	2023
John Jay Youth Lacrosse	NY	\$135,439	President	\$8,000	\$7,004	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	314 organizations. Compensation range \$127–\$328,903; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$130,644); for reference, expenses \$134,870 and assets \$94,876.
ROLE MATCH	Mike Lawless, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	2 nd

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 (Mike Lawless) 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 314 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$516 is reasonable (approximately the 2nd 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.