

# Brec Foundation

Executive Director / CEO

EIN 680526294

LA · NTEE N32

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Carl Stages, Executive Director / CEO** (\$177,692) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

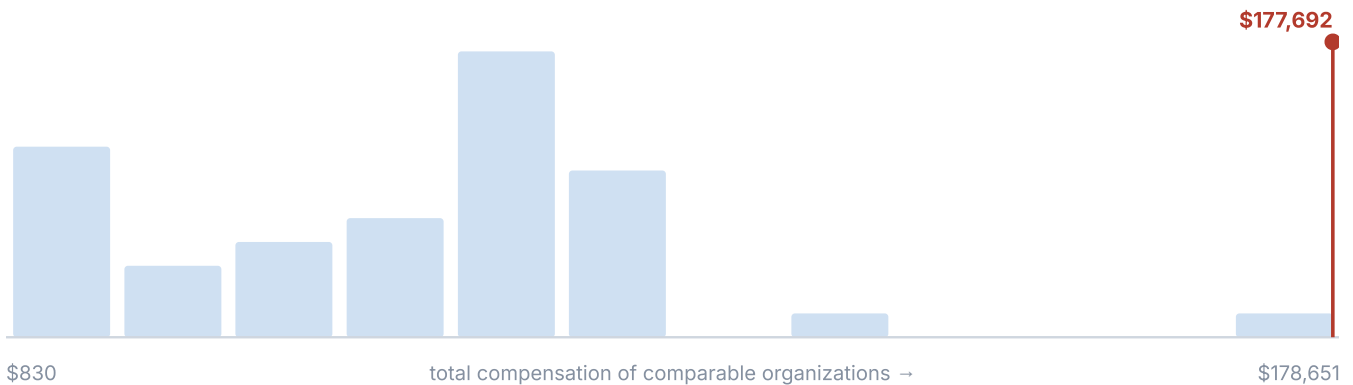
**Benchmarked executive:** Carl Stages — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N32).
BUDGET	Total revenue between \$243,333 and \$544,777 — 0.67x to 1.50x the subject's \$363,185 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N32), nationwide + budget 0.67–1.5x revenue.

**41** organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,485	\$28,231	\$63,201	\$71,595	\$81,294	<b>\$177,692</b>
---------	----------	----------	----------	----------	------------------



## ■ 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 LA 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="#">Enid Sports Association</a>	OK	\$362,098	Executive Director	\$86,539	<b>\$86,539</b>	2024
<a href="#">Idaho Trails Association</a>	ID	\$373,154	Executive Director	\$68,992	<b>\$66,652</b>	2024
<a href="#">United Parks As One</a>	NJ	\$352,284	Treasurer	\$5,600	<b>\$4,541</b>	2024
<a href="#">Friends Of International Friendship Park</a>	CA	\$350,167	Executive Dir.	\$36,000	<b>\$28,231</b>	2024
<a href="#">Top Of Michigan Trails Council</a>	MI	\$347,614	Executive Dir.	\$90,084	<b>\$84,442</b>	2024
<a href="#">Harlem Valley Rail Trail Associatio</a>	NY	\$385,167	Executive Di	\$48,750	<b>\$41,188</b>	2023
<a href="#">Finger Lakes Trail Conference Inc</a>	NY	\$388,351	Executive Director	\$48,333	<b>\$39,664</b>	2024
<a href="#">Ogden Dunes Home Association</a>	IN	\$389,620	Treasurer	\$4,439	<b>\$4,251</b>	2024
<a href="#">Woodlands Conservancy</a>	LA	\$391,920	Executive Director	\$68,000	<b>\$68,000</b>	2024
<a href="#">Mt Ascutney Outdoors Inc</a>	VT	\$395,041	Executive Dir.	\$40,000	<b>\$36,563</b>	2024
<a href="#">Castle Rock Parks And Trails Founda</a>	CO	\$329,215	Executive Di	\$19,192	<b>\$17,206</b>	2023
<a href="#">Trails 2000 Inc</a>	CO	\$398,572	Executive Director	\$81,334	<b>\$70,826</b>	2024
<a href="#">Presque Isle Partnership Inc</a>	PA	\$324,230	Executive Director	\$75,059	<b>\$69,984</b>	2023
<a href="#">Clark Park Coalition</a>	MI	\$408,303	Executive Di	\$55,000	<b>\$53,078</b>	2023
<a href="#">Ranson Parks And Recreation Commission Inc</a>	WV	\$408,753	Executive Director	\$23,841	<b>\$24,135</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">High Peaks Alliance</a>	ME	\$314,954	Executive Di	\$86,440	<b>\$80,928</b>	2023
<a href="#">World Trails Network - Hub For The Americas</a>	NH	\$305,579	Chair	\$5,000	<b>\$4,317</b>	2023
<a href="#">Tahoe-pyramid Trail Inc</a>	NV	\$304,263	Executive Dir.	\$69,428	<b>\$63,201</b>	2024
<a href="#">National Parks Of Lake Superior Foundation</a>	MN	\$423,277	Executive Director	\$87,600	<b>\$78,609</b>	2024
<a href="#">Friends Of Wisconsin State Parks Inc</a>	WI	\$300,825	Executive Director	\$68,520	<b>\$64,987</b>	2024
<a href="#">Santa Barbara County Trails Council</a>	CA	\$299,723	Executive Director	\$60,000	<b>\$47,052</b>	2024
<a href="#">Fort Wayne Trails Inc</a>	IN	\$427,799	Former Exec	\$77,218	<b>\$73,952</b>	2024
<a href="#">Downtown San Diego Public Spaces</a>	CA	\$296,290	President And Ceo	\$8,270	<b>\$6,485</b>	2024
<a href="#">Monongahela River Trails Conservancy Limited</a>	WV	\$436,815	Executive Director	\$47,500	<b>\$46,707</b>	2024
<a href="#">Derivera Park Trust</a>	OH	\$437,948	Administrato	\$37,025	<b>\$35,613</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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 **41** organizations. Compensation range \$830–\$178,651; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$363,185); for reference, expenses \$386,078 and assets \$1,042,914.

ROLE MATCH	Carl Stages, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	98 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	98 <sup>th</sup>
Reportable pay only (column D), adjusted	98 <sup>th</sup>
All sources (D + E + F), adjusted	95 <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 (Carl Stages) 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 41 similarly situated organizations (Same NTEE sector (N32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$177,692 is reasonable (approximately the 98<sup>th</sup> 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.