

Prospect Mountain Association Inc

Executive Director / CEO

EIN 821194722

VT · NTEE N30

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Steve Whitham, Executive Director / CEO** (\$61,464) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Steve Whitham — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

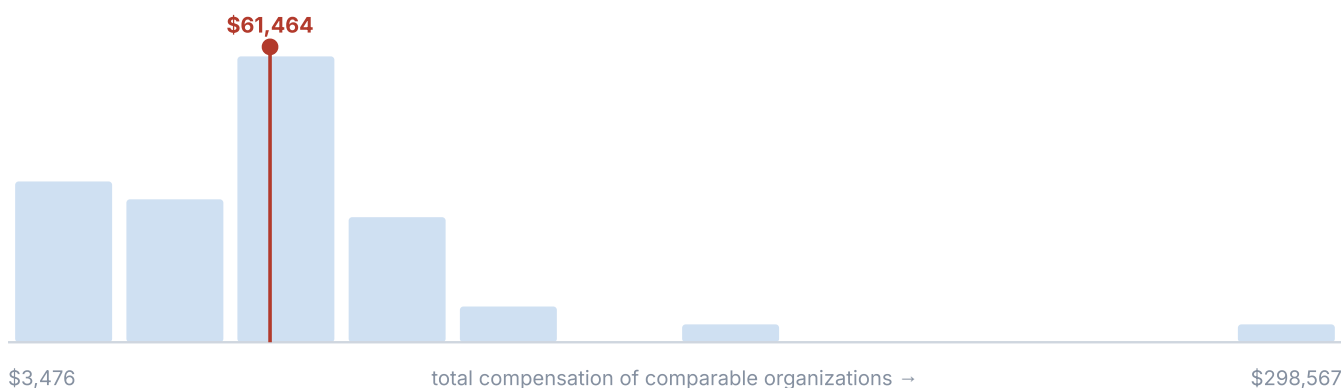
SECTOR Organizations sharing the subject's NTEE classification (N30).

BUDGET Total revenue between \$317,186 and \$710,118 — 0.67x to 1.50x the subject's \$473,412 (the band tightens as size grows).

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

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,563	\$36,915	\$64,345	\$77,839	\$93,154	\$61,464
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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 VT 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
Indiana Park And Recreation Association	IN	\$474,097	Executive Director	\$101,376	\$109,351	2023
Southern Off Road Bicycle	NC	\$467,008	Executive Di	\$59,800	\$61,389	2024
Clark Family Center	OR	\$480,365	Executive Director	\$19,171	\$18,210	2023
Tyler Street Resource Center Inc	TX	\$482,733	Executive Di	\$23,878	\$23,731	2024
Redemptive Cycles Services Inc	AL	\$482,987	Executive Director	\$60,000	\$66,302	2023
United States Secret Service Employee	DC	\$454,961	Executive Director	\$4,474	\$4,016	2023
I Dance Adaptive Performing Arts	OH	\$454,111	President/di	\$106,613	\$112,188	2024
Flowers Fitness Club	IL	\$499,995	Exec Director	\$38,126	\$37,239	2024
Patriot Training Foundation	MO	\$511,696	President	\$86,442	\$93,648	2023
Tri Yoga International	CA	\$429,524	President	\$42,000	\$35,103	2025
La Crescent Area Hcp Healthy Community Partnership	MN	\$517,820	Executive Directorprogram Manager	\$71,370	\$70,064	2024
South Carolina Recreation & Parks	SC	\$520,175	Executive Di	\$88,762	\$92,000	2024
Nile Swim Club Of Yeadon	PA	\$423,223	Board Member	\$3,407	\$3,476	2023
Pikeride Inc	CO	\$422,227	Executive Director	\$90,598	\$86,309	2024
Inclusively Fit Foundation	MI	\$416,344	Exec Directo	\$72,800	\$74,655	2024
East Side Youth Center Inc	PA	\$410,473	Director	\$15,000	\$15,300	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bloom Fitness Corporation	TX	\$401,207	Executive Director	\$8,000	\$7,951	2024
Sunnydale Avenue Community Center	CA	\$545,887	President/director	\$25,195	\$22,253	2023
Michigan Running Foundation	MI	\$545,921	President	\$44,000	\$45,121	2024
Police Fitness	VA	\$548,189	President	\$10,385	\$9,962	2024
Maryland Recreation & Parks Assoc Inc	MD	\$556,083	Exec. Director	\$95,000	\$88,240	2024
Friends Of The Forest Hills Park Association	MI	\$390,268	Campaign Director	\$8,325	\$8,789	2023
Evansville Trails Coalition Inc	IN	\$385,067	Executive Director	\$62,054	\$65,015	2024
River City Inclusive Gymnastics Inc	VA	\$383,241	Ceo	\$53,586	\$52,923	2023
Friends Of Seabrook Community	NH	\$564,240	Executive Director Of Prog	\$90,165	\$82,715	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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 44 organizations. Compensation range \$3,476–\$298,567; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$473,412); for reference, expenses \$454,716 and assets \$2,314,420.

ROLE MATCH Steve Whitham, reported title "*Director*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	48 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	43 rd

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 (Steve Whitham) 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 44 similarly situated organizations (Same NTEE sector (N30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,464 is reasonable (approximately the 48th 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.