

Enid Sports Association

Executive Director / CEO

EIN 822116597

OK · NTEE N32

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mike Steinke, Executive Director / CEO** (\$86,539) 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 **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

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

How comparable organizations were selected

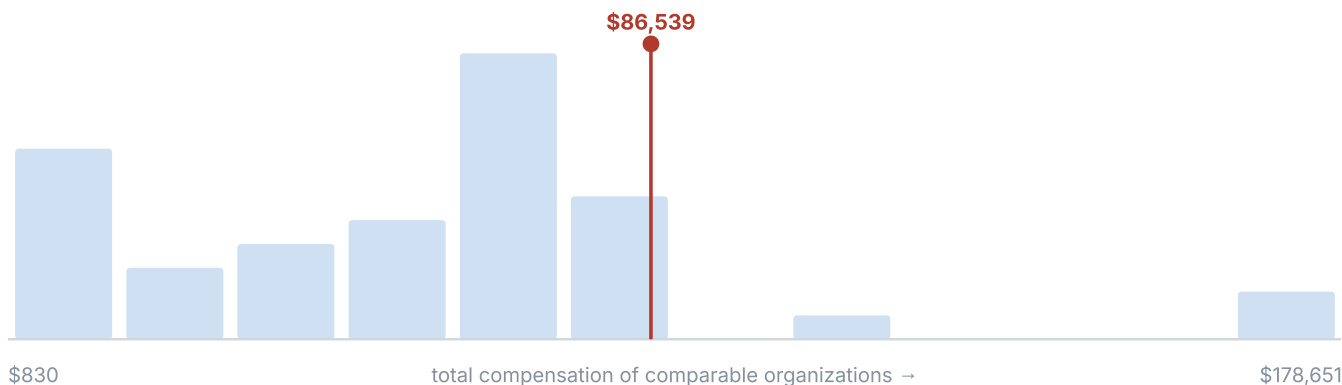
SECTOR Organizations sharing the subject's NTEE classification (N32).

BUDGET Total revenue between \$242,605 and \$543,147 — 0.67x to 1.50x the subject's \$362,098 (the band tightens as size grows).

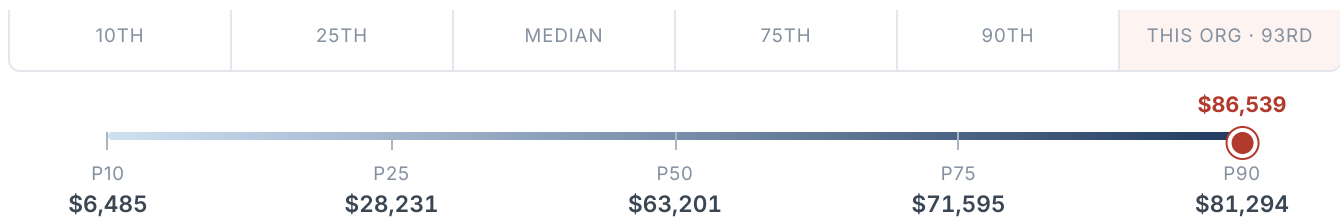
GEOGRAPHY Same NTEE sector (N32), nationwide + budget 0.67–1.5x revenue.

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	\$86,539
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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 OK 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
Brec Foundation	LA	\$363,185	Executive Director	\$177,692	\$177,692	2024
United Parks As One	NJ	\$352,284	Treasurer	\$5,600	\$4,541	2024
Idaho Trails Association	ID	\$373,154	Executive Director	\$68,992	\$66,652	2024
Friends Of International Friendship Park	CA	\$350,167	Executive Dir.	\$36,000	\$28,231	2024
Top Of Michigan Trails Council	MI	\$347,614	Executive Dir.	\$90,084	\$84,442	2024
Harlem Valley Rail Trail Associatio	NY	\$385,167	Executive Di	\$48,750	\$41,188	2023
Finger Lakes Trail Conference Inc	NY	\$388,351	Executive Director	\$48,333	\$39,664	2024
Ogden Dunes Home Association	IN	\$389,620	Treasurer	\$4,439	\$4,251	2024
Woodlands Conservancy	LA	\$391,920	Executive Director	\$68,000	\$68,000	2024
Castle Rock Parks And Trails Founda	CO	\$329,215	Executive Di	\$19,192	\$17,206	2023
Mt Ascutney Outdoors Inc	VT	\$395,041	Executive Dir.	\$40,000	\$36,563	2024
Trails 2000 Inc	CO	\$398,572	Executive Director	\$81,334	\$70,826	2024
Presque Isle Partnership Inc	PA	\$324,230	Executive Director	\$75,059	\$69,984	2023
Clark Park Coalition	MI	\$408,303	Executive Di	\$55,000	\$53,078	2023
Ranson Parks And Recreation Commission Inc	WV	\$408,753	Executive Director	\$23,841	\$24,135	2023

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

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

SIZE BASIS Matched on total revenue (\$362,098); for reference, expenses \$777,740 and assets \$536,021. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Mike Steinke, reported title " <i>Executive Director</i> ", 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	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	93 rd
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	90 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 (Mike Steinke) 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 \$86,539 is reasonable (approximately the 93rd 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.