

Allegheny Highlands Trails Alliance

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Michael Scales, Executive Director / CEO** (\$57,500) against **every comparable organization** that fit the selection criteria — **101** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Michael Scales — reported title “DIRECTOR OF OPERATIONS”, 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 (N32).

BUDGET Total revenue between \$45,504 and \$101,875 — 0.67x to 1.50x the subject's \$67,917 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

101 organizations qualified on sector, size, and geography → **101** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,117	\$3,189	\$11,562	\$27,161	\$39,564	\$57,500
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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 VA 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
Mora Traveling Baseball Association	MN	\$67,934	President	\$1,974	\$2,020	2024
Greater Renton-tukwila Youth Soccer Association	WA	\$68,590	Registrar	\$7,500	\$6,954	2024
Squibnocket Bass And Surf Club Ltd	MA	\$66,750	President & Treasurer	\$10,000	\$9,581	2023
Central Iowa Figure Skating Club Inc	IA	\$65,921	Director	\$1,320	\$1,497	2024
Aspen Winter Sports Foundation Inc	CO	\$69,958	Former Executive Director	\$41,771	\$41,483	2024
Team Redlands	CA	\$70,200	Ceo	\$29,500	\$27,161	2023
Weston Field Hockey Club Inc	TX	\$70,453	President	\$6,950	\$7,413	2023
Dickson County Fair Association	TN	\$70,573	Secretary	\$9,600	\$10,760	2023
Marco Island Community Parks	FL	\$64,679	Chair	\$720	\$701	2024
Future Leaders Basketball Training	TX	\$64,616	President	\$36,350	\$38,772	2023
Montgomery County Tennis & Education Foundation	MD	\$71,557	Executive Director	\$11,309	\$10,950	2024
Dunn County Fish & Game Association	WI	\$71,734	Treasurer	\$2,528	\$2,734	2024
Parker County Miracle League	TX	\$71,768	Executive Direc	\$35,000	\$35,326	2025
Huntingburg Teenage Canteen Inc	IN	\$63,368	Youth Director	\$10,920	\$11,927	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Youth Athletic Sports Foundation	CA	\$63,049	Director	\$11,400	\$10,195	2024
Rocky Mountain Wrestling	UT	\$73,112	President	\$410	\$435	2024
Cascade Locks Park Association	OH	\$62,341	Executive Di	\$26,931	\$29,542	2024
Meadowbrook Woods Swim Team	VA	\$62,041	Head Coach	\$15,260	\$15,260	2024
Duluth Heritage Sports Center	MN	\$73,881	Trustee/gene	\$1,465	\$1,543	2023
Haese Academy Incorporated	FL	\$61,288	President And Ceo	\$11,700	\$11,720	2023
Lido Sports School Inc	NY	\$74,793	President	\$6,000	\$5,615	2024
Ngf Education Inc	FL	\$75,000	President & Coo	\$16,851	\$16,880	2023
Archers Usa Foundation	AR	\$60,654	Bm/secretary	\$20,004	\$23,288	2024
Fc Elite Ltd	WI	\$60,460	Co-director	\$20,004	\$21,637	2024
Foundation Of Louisiana Bowling Proprietors Assoc	LA	\$75,634	Treasurer	\$2,600	\$3,053	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 101 organizations. Compensation range \$55–\$195,777; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$67,917); for reference, expenses \$91,479 and assets \$3,827.

ROLE MATCH Michael Scales, reported title "*DIRECTOR OF OPERATIONS*", 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	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	96 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	91 st

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 Scales) 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 101 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,500 is reasonable (approximately the 96th 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.