

Lakeland Legends Youth Baseball

Executive Director / CEO

EIN 010917335

FL · NTEE N60

FY ending 2023-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Philip Pruitt, Executive Director / CEO** (\$13,750) against **every comparable organization** that fit the selection criteria — **179** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

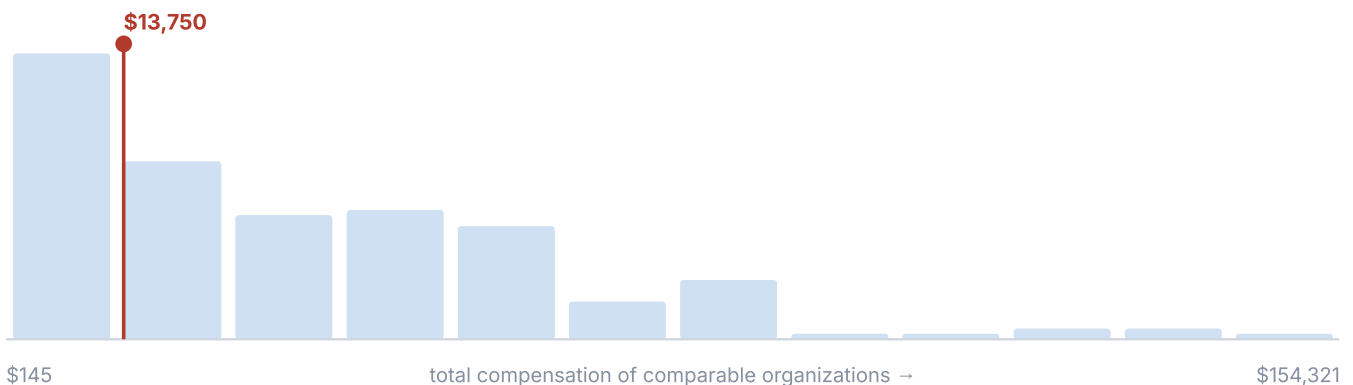
Benchmarked executive: Philip Pruitt — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N60).
BUDGET	Total revenue between \$179,277 and \$401,367 — 0.67x to 1.50x the subject's \$267,578 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

179 organizations qualified on sector, size, and geography → **179** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,895	\$9,988	\$27,544	\$52,085	\$77,637	\$13,750
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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 FL 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
Aaron Donald 99 Solutions Foundation	PA	\$270,296	Executive Director	\$40,001	\$42,463	2023
Richmond Fencing Club	VA	\$270,362	President	\$12,600	\$12,579	2024
Battlefield Gymnastics Booster Club	VA	\$270,394	Vice-president	\$3,060	\$3,145	2023
Dream Court Inc	AL	\$271,153	Executive Director	\$77,500	\$86,569	2024
Borderline Junior Volleyball Inc	OH	\$263,824	Trustee/dire	\$52,250	\$55,745	2025
Flagler Sheriff's Pal Inc	FL	\$272,119	Pal Director	\$88,346	\$85,811	2024
Montana Mountaineering Association	MT	\$262,497	Executive Dir.	\$23,825	\$26,553	2024
Hot Tubes Development Cycling	MA	\$272,668	President	\$60,827	\$56,516	2024
435 Elite Sports Inc	UT	\$262,335	Director	\$14,400	\$15,688	2023
Bellevue Boys Lacrosse Club	WA	\$273,356	Youth Program Director	\$55,194	\$51,092	2024
Rogers Area Youth Volleyball Association	MN	\$261,333	Director	\$18,062	\$18,453	2024
Alpha Hockey Inc	MD	\$274,172	Director	\$64,000	\$61,865	2024
East Orlando Knights Futbol Club Inc	FL	\$274,943	President/treasurer	\$26,450	\$26,450	2023
Atlantic Challenge Usa	ME	\$259,933	Executive Dir.	\$36,250	\$37,531	2024
Rugby Pennsylvania Inc	PA	\$275,500	Exec. Director	\$68,672	\$70,807	2024
Cbhm Inc	VT	\$275,939	President	\$8,000	\$8,571	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
9-11 Strong Inc	NY	\$276,238	President	\$42,000	\$39,241	2024
Sarpy County Swim Club Inc	NE	\$258,891	Board Member	\$16,713	\$18,586	2024
Race Cats	UT	\$258,074	President	\$44,600	\$47,196	2024
Lone Star Collegiate Lacrosse Alliance	TX	\$257,153	Commissioner	\$6,000	\$6,206	2024
Mamba Volleyball Academy	WI	\$279,279	President	\$9,555	\$10,318	2024
Rocky Mountain Youth Sports Rmys	CO	\$279,611	Executive Dir.	\$12,715	\$12,606	2024
Wayzata Lacrosse Association	MN	\$280,014	Secretary	\$1,500	\$1,533	2024
Progression Sports Performance Inc	CA	\$280,698	President	\$31,356	\$27,995	2024
Tualatin Hills Water Polo Club Inc	OR	\$253,791	President	\$36,000	\$35,587	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2023 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 FL 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 179 organizations. Compensation range \$145–\$154,321; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$267,578); for reference, expenses \$309,745 and assets \$123,558.

ROLE MATCH Philip Pruitt, reported title "*PRESIDENT*", 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 5 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	31 st
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	31 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 (Philip Pruitt) 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 179 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,750 is reasonable (approximately the 31st 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.