

Silver Lakes Gymnastics A California Benefit Corporation

Executive Director / CEO

EIN 010946196
CA · NTEE N99
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Beatrice South, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations **within the typical range**

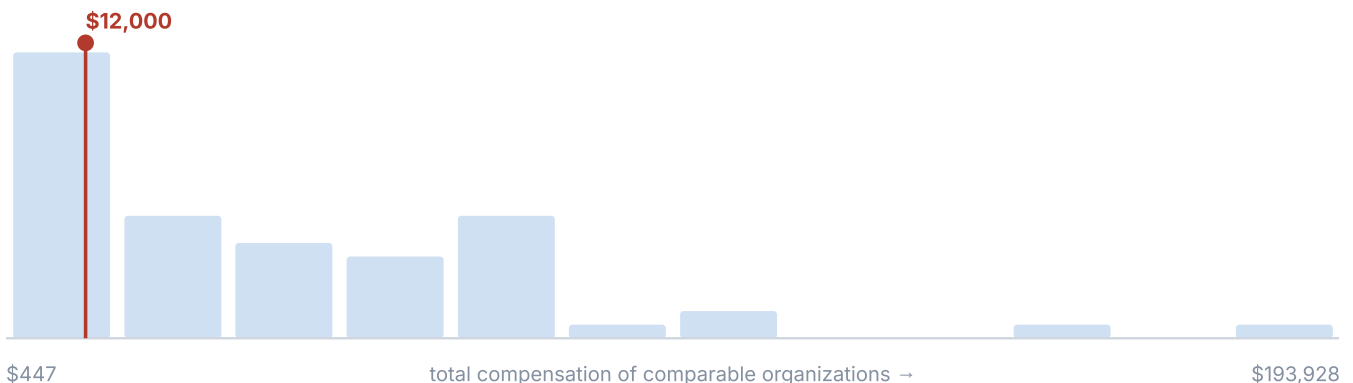
Benchmarked executive: Beatrice South — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N99).
BUDGET	Total revenue between \$151,512 and \$339,207 — 0.67x to 1.50x the subject's \$226,138 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N99), nationwide + budget 0.67–1.5x revenue.

57 organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,117 10TH	\$10,456 25TH	\$31,523 MEDIAN	\$64,406 75TH	\$78,466 90TH	\$12,000 THIS ORG · 30TH
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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 CA 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
Polish American Club Of Newington	CT	\$226,003	President	\$400	\$447	2023
Budo Accelerator Inc	CA	\$224,502	Chief Executive Officer And Board Director	\$100,000	\$100,000	2024
Morris County Secondary Schools Ice Hockey League Inc	NJ	\$223,404	President	\$3,000	\$3,022	2025
Collegiate Womens Lacrosse Officiating Association	NC	\$223,365	Interim Eecutive Director	\$19,554	\$24,090	2023
Oakland Rhythmic	MI	\$229,399	Former Exec Director	\$26,715	\$31,933	2024
American Sand Association	AZ	\$222,451	Executive Director	\$60,781	\$67,695	2024
Earn A Bike Org	TX	\$232,490	Executive Director	\$64,938	\$77,448	2023
Tidewater Wooden Boat Workshop	VA	\$219,471	Executive Di	\$48,000	\$53,672	2024
Adirondack Hamlets To Huts Inc	NY	\$219,167	Executive Di	\$16,475	\$17,241	2024
Cobl	PA	\$217,677	President, E	\$48,200	\$54,230	2025
Epsol Inc	TX	\$217,667	Director	\$42,965	\$49,772	2024
Friends Of Sequoia Therapeutic Recreation	WA	\$217,034	Executive Director	\$70,052	\$74,777	2023
Three Peaks Performance	OR	\$236,198	President	\$21,139	\$22,734	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nova Field Hockey Xtreme Llc	VA	\$212,996	Ceo, Founder, Coach	\$10,750	\$12,020	2024
Missouri Rodeo Cowboy Association	MO	\$241,764	Secretary	\$10,633	\$12,706	2025
Michigan Nonprofit Motor Shows Inc	MI	\$243,668	Secretary	\$5,000	\$5,977	2024
Minnesota Sting Athletic Association DbA	MN	\$245,161	Board Member	\$6,000	\$6,866	2024
Arizona College Football Officials	AZ	\$206,953	President	\$1,750	\$1,949	2024
Vail Vikings Football & Cheer Inc	AZ	\$206,339	President	\$1,200	\$1,336	2024
Waxahachie Youth Athletic Association	TX	\$201,932	Basketball President	\$945	\$1,127	2023
Futures Collegiate Baseball League Of New England Inc	MA	\$250,621	Commisioner	\$35,000	\$37,499	2023
American Safe Climbing Association	CO	\$200,225	Treasurer And Executive Director	\$52,000	\$59,449	2023
Rising Tide Volleyball	SC	\$253,201	President	\$27,552	\$33,287	2024
Uga Hockey Foundation Inc	GA	\$198,358	Head Coach	\$9,352	\$11,671	2022
Premier Athletics Club Inc	VA	\$198,000	Director	\$49,500	\$55,350	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	57 organizations. Compensation range \$447–\$193,928; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$226,138); for reference, expenses \$90,017 and assets \$0. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Beatrice South, reported title " <i>DIRECTOR</i> ", 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	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	30 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	30 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 (Beatrice South) 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 57 similarly situated organizations (Same NTEE sector (N99), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 30th 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.