

Bellevue Sports Athletic Association Inc

Executive Director / CEO

EIN 043633508

TN · NTEE N63

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brett Simpson, Executive Director / CEO** (\$16,511) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

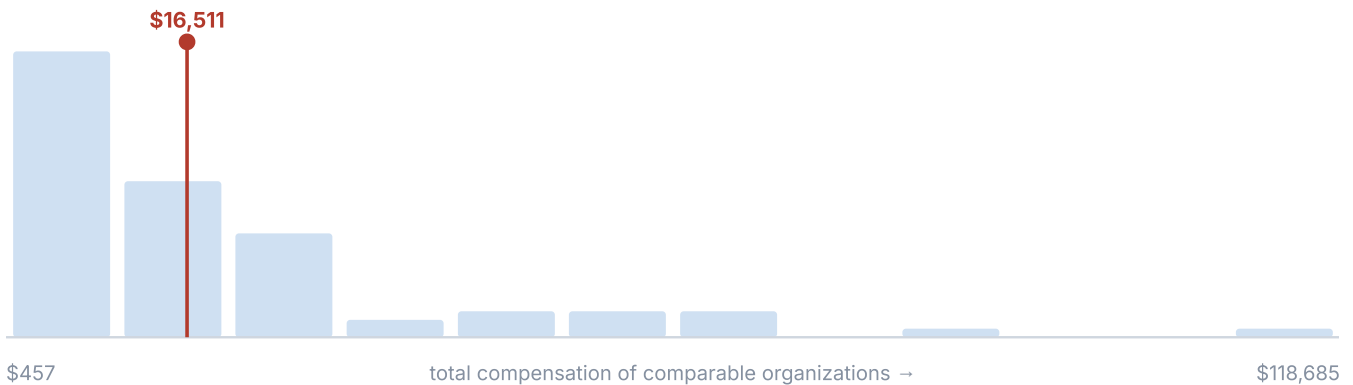
Benchmarked executive: Brett Simpson — reported title “Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N63).
BUDGET	Total revenue between \$163,120 and \$365,196 — 0.67x to 1.50x the subject's \$243,464 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

76 organizations qualified on sector, size, and geography → **76** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,163	\$5,334	\$12,807	\$24,114	\$50,530	\$16,511
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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 TN 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
Pittsburgh Hardball Academy Inc	PA	\$243,161	President An	\$12,143	\$11,520	2023
Doom	OH	\$243,826	President	\$22,610	\$21,558	2025
Youth Baseball Of Reading Inc	MA	\$243,088	Director	\$590	\$490	2024
Cumberland Hot Stove League In	MD	\$241,470	Secretary	\$12,990	\$11,222	2024
Madison Baseball Association	MN	\$246,682	President	\$5,000	\$4,700	2023
Global Sports Federation Inc	GA	\$246,884	Executive Di	\$74,400	\$69,126	2024
Little League Baseball Inc	CO	\$237,168	Umpire In Chief	\$2,720	\$2,410	2024
Nor Cal Legends Fast Pitch Softball	CA	\$236,732	President/di	\$23,165	\$19,030	2023
Jb Yeager Baseball Inc	OH	\$236,421	Treasurer	\$5,000	\$4,894	2024
Little League Baseball Inc	MI	\$236,305	Commissioner	\$5,000	\$4,769	2024
East Coast Professional Baseball Showcase Inc	FL	\$235,849	Vp	\$12,000	\$10,417	2024
Folsom Athletic Association Inc	CA	\$234,731	Treasurer	\$2,400	\$1,915	2024
Casper Crush Inc	WY	\$234,337	Executive Director	\$15,000	\$14,843	2024
Hampton Roads Basketball Officials	VA	\$252,662	Rules Interpret	\$4,315	\$3,964	2023
Santa Barbara Foresters Inc	CA	\$232,664	Executive Dir.	\$15,000	\$11,969	2024
East Cobb Fastpitch Inc	GA	\$227,705	Ceo	\$60,000	\$57,394	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Spokane Baseball Club	WA	\$261,047	President	\$11,000	\$9,369	2023
West Linn High School Baseball Alumni Assn Inc	OR	\$261,682	Vice President	\$12,185	\$10,186	2025
Kindred Youth Baseball	ND	\$263,269	President	\$6,700	\$6,794	2024
Pittsburgh Spirit Softball	PA	\$223,167	Vice President/treasurer	\$15,000	\$14,231	2023
Asa-usa Softball Nj District 2	NJ	\$219,927	Trustee	\$15,000	\$12,741	2023
California Competitive Youth Baseball	CA	\$218,875	President	\$59,000	\$48,468	2023
Buzz Lightning Baseball Academy Inc	TX	\$218,538	Sec/treas	\$21,000	\$19,985	2023
Vista Baseball Academy	CA	\$270,187	President & Ceo	\$50,000	\$41,075	2023
1904 Baseball Club	CA	\$270,852	Chief Executive Officer	\$16,770	\$13,381	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 76 organizations. Compensation range \$457–\$118,685; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$243,464); for reference, expenses \$242,977 and assets \$77,459.

ROLE MATCH Brett Simpson, reported title "*Treasurer*", 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.**

OUTLIERS 8 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	62 nd
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	62 nd
All sources (D + E + F), adjusted	62 nd

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 (Brett Simpson) 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 76 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,511 is reasonable (approximately the 62nd 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.