

# Spirit Youth Sports Inc

Executive Director / CEO

EIN 201707223

CA · NTEE N63

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Melanie Smith, Executive Director / CEO** (\$109,401) against **every comparable organization** that fit the selection criteria — **77** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

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

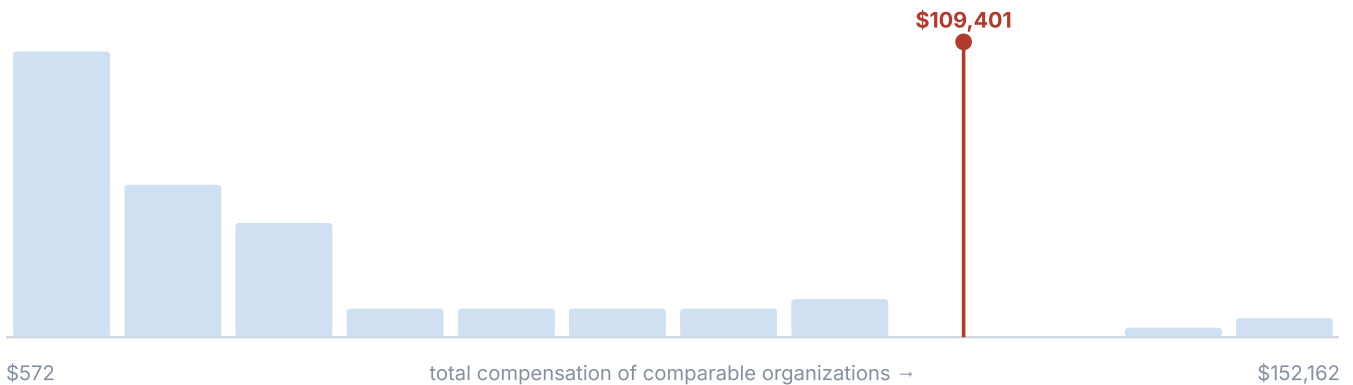
**Benchmarked executive:** Melanie Smith — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N63).
BUDGET	Total revenue between \$229,478 and \$513,757 — 0.67x to 1.50x the subject's \$342,505 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

**77** organizations qualified on sector, size, and geography → **77** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,206	\$8,515	\$16,770	\$37,860	\$85,659	<b>\$109,401</b>
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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
<a href="#">The Miracle League Of The Lehigh Valley</a>	PA	\$341,094	Executive Director	\$71,497	<b>\$85,009</b>	2023
<a href="#">Worcester County Crush Inc</a>	MA	\$339,181	Director	\$5,500	<b>\$5,724</b>	2024
<a href="#">Sodervilleblaine Athletic Association</a>	MN	\$347,670	Member At Large	\$500	<b>\$572</b>	2024
<a href="#">Massachusetts Tier II Midget Development</a>	MA	\$348,761	President	\$61,518	<b>\$65,911</b>	2023
<a href="#">Hooks Baseball Nw</a>	WA	\$348,892	Executive Director	\$34,481	<b>\$36,807</b>	2023
<a href="#">Sunbelt Baseball League Inc</a>	GA	\$335,634	League Director	\$9,600	<b>\$11,509</b>	2023
<a href="#">Kentucky Baseball Club Inc</a>	KY	\$334,428	Vice-president	\$10,035	<b>\$12,486</b>	2024
<a href="#">Bloomington-normal Girls Softball</a>	IL	\$334,062	President	\$2,925	<b>\$3,330</b>	2024
<a href="#">North Carolina Baseball Academy Baseball Clubs Inc</a>	NC	\$352,936	Secretary	\$6,000	<b>\$7,180</b>	2024
<a href="#">Usa Softball Of Texas</a>	TX	\$353,932	President	\$1,000	<b>\$1,158</b>	2024
<a href="#">Lincoln Dominators Baseball</a>	NE	\$355,599	President	\$13,000	<b>\$16,192</b>	2024
<a href="#">Nevada Asa J O Softball Association</a>	NV	\$325,966	President, T	\$13,897	<b>\$16,132</b>	2024
<a href="#">Lady Hustle Fastpitch</a>	CA	\$361,352	Ceo (Former Officer)	\$30,000	<b>\$30,886</b>	2023
<a href="#">Arlington Girls Softball Association</a>	VA	\$362,515	Co-registrar/spirit Commissioner	\$10,000	<b>\$11,182</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Baltimore Urban Baseball Association Inc</a>	MD	\$364,367	President	\$137,381	<b>\$148,741</b>	2024
<a href="#">Durango Youth Soccer Association Inc</a>	CO	\$367,764	Executive Dir.	\$53,967	<b>\$59,928</b>	2024
<a href="#">Fairfax Adult Softball Inc</a>	VA	\$368,576	Board Member	\$4,050	<b>\$4,663</b>	2023
<a href="#">Green Mountain Community Baseball Inc</a>	VT	\$314,926	President/general Man	\$23,000	<b>\$26,810</b>	2024
<a href="#">Usa Softball Of Massachusetts</a>	MA	\$312,968	Director	\$30,000	<b>\$31,220</b>	2024
<a href="#">Diamond Council Of Columbia Inc</a>	MO	\$376,782	Executive Director	\$62,304	<b>\$76,421</b>	2024
<a href="#">Lake Region Baseball Boosters</a>	ND	\$306,855	Treasury	\$19,700	<b>\$25,776</b>	2023
<a href="#">Giants Futures Baseball Club</a>	MA	\$302,125	President	\$1,000	<b>\$1,072</b>	2023
<a href="#">Burr Ridge Willowbrook Girls Softball</a>	IL	\$382,905	Director	\$10,008	<b>\$11,394</b>	2024
<a href="#">Ne Baseball Inc</a>	RI	\$301,023	President	\$15,000	<b>\$16,657</b>	2024
<a href="#">Rapid City Softball League Assos</a>	SD	\$300,958	Board Member	\$3,000	<b>\$3,834</b>	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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	77 organizations. Compensation range \$572–\$152,162; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$342,505); for reference, expenses \$403,567 and assets \$235,092.
ROLE MATCH	Melanie Smith, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	9 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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	96 <sup>th</sup>
Reportable pay only (column D), adjusted	96 <sup>th</sup>
All sources (D + E + F), adjusted	96 <sup>th</sup>

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 (Melanie Smith) 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 77 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$109,401 is reasonable (approximately the 96<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.