

Miracle League Of Arizona

Executive Director / CEO

EIN 202742885

AZ · NTEE N63

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Cassandra Switalski, Executive Director / CEO** (\$86,806) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86th** percentile of comparable organizations within the typical range

Benchmarked executive: Cassandra Switalski — 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

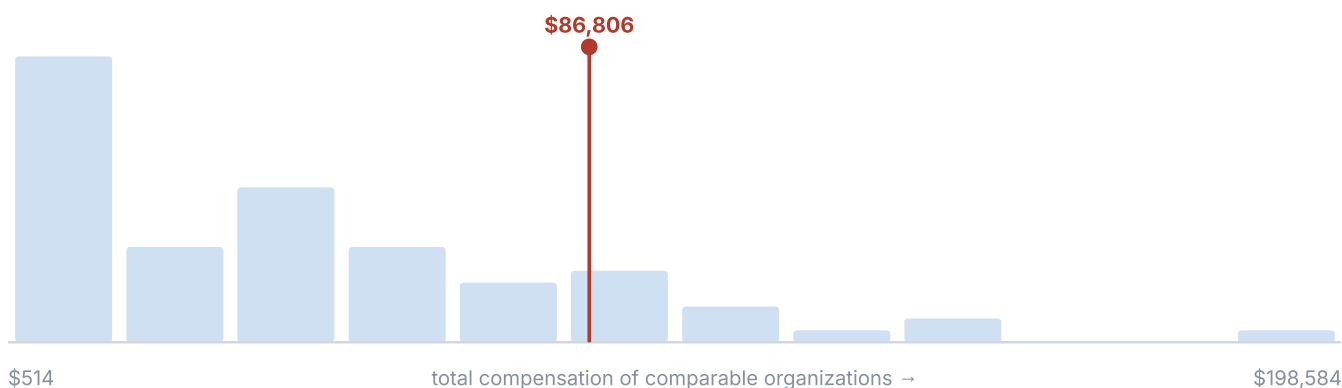
SECTOR Organizations sharing the subject's NTEE classification (N63).

BUDGET Total revenue between \$328,894 and \$736,332 — 0.67x to 1.50x the subject's \$490,888 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

71 organizations qualified on sector, size, and geography → **71** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,986

\$10,909

\$36,106

\$66,326

\$98,228

\$86,806



● 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 AZ 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
Bismarck Youth Baseball League	ND	\$498,764	Executive Director	\$25,178	\$28,730	2024
Alabama Baseball Coaches Association In	AL	\$482,598	President	\$111,734	\$122,279	2025
Little League Baseball Inc	MO	\$501,804	Vice President	\$30,650	\$33,755	2024
El Paso Border Youth Athletic Assoc	TX	\$477,320	Executive Director	\$58,462	\$60,808	2024
Fargo Metro Baseball Association	ND	\$474,273	Vice President/gm	\$28,935	\$33,993	2023
Josh Gibson Foundation	PA	\$467,905	Executive Di	\$42,000	\$43,551	2024
Danville Little League	CA	\$465,002	Secretary	\$16,000	\$14,366	2024
Arizona Baseball Club	AZ	\$522,829	Director	\$39,800	\$40,976	2023
Rise 2 Greatness Foundation	IA	\$453,340	President	\$120,000	\$136,622	2024
Watson Softball	CA	\$531,642	Head Coach	\$60,967	\$54,740	2024
Billings Softball Association	MT	\$532,672	President	\$32,213	\$36,106	2024
Phipps Park Baseball Inc	FL	\$447,463	President	\$87,000	\$84,983	2024
Swarm Baseball Foundation	AZ	\$538,437	Director	\$34,900	\$34,900	2024
Dayton Classics Baseball Club Inc	OH	\$542,869	Employee	\$36,000	\$40,818	2023
The Amateur Softball Association Of Pennsylvania Inc	PA	\$544,597	Executive Director	\$45,722	\$48,811	2023
Conroe Area Youth Baseball Inc	TX	\$435,205	Secretary	\$25,304	\$26,319	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Broken Arrow Boys Baseball Program	OK	\$435,139	President	\$9,050	\$10,362	2024
Naturals Baseball And Softball Academy	LA	\$548,151	Executive Dir.	\$74,920	\$85,780	2024
New England Collegiate Baseball League Inc	MA	\$553,071	President	\$15,000	\$14,430	2023
Quogue Sports Institute Inc	FL	\$555,172	Director Of Operations	\$203,298	\$198,584	2024
Alexandria Youth Baseball	MN	\$421,579	Board Member	\$10,325	\$10,608	2024
Northern Kentucky Baseball Association	KY	\$421,374	Operations Manager	\$35,000	\$39,099	2024
Minnesota Asa	MN	\$420,429	Commissioner	\$78,000	\$80,140	2024
Galaxy Of Stars Events	VA	\$420,140	President	\$15,000	\$15,504	2023
Wellesley Youth Baseball & Softball Inc	MA	\$417,137	Director, League Admin	\$45,096	\$42,137	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 71 organizations. Compensation range \$514–\$198,584; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$490,888); for reference, expenses \$503,508 and assets \$2,367,825.

ROLE MATCH Cassandra Switalski, reported title "*Director*", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	86 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	85 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 (Cassandra Switalski) 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 71 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$86,806 is reasonable (approximately the 86th 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.