

Lightnings Junior Cheerleading Incorporated

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Patricia J Leighbody, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Patricia J Leighbody — 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 (O50).

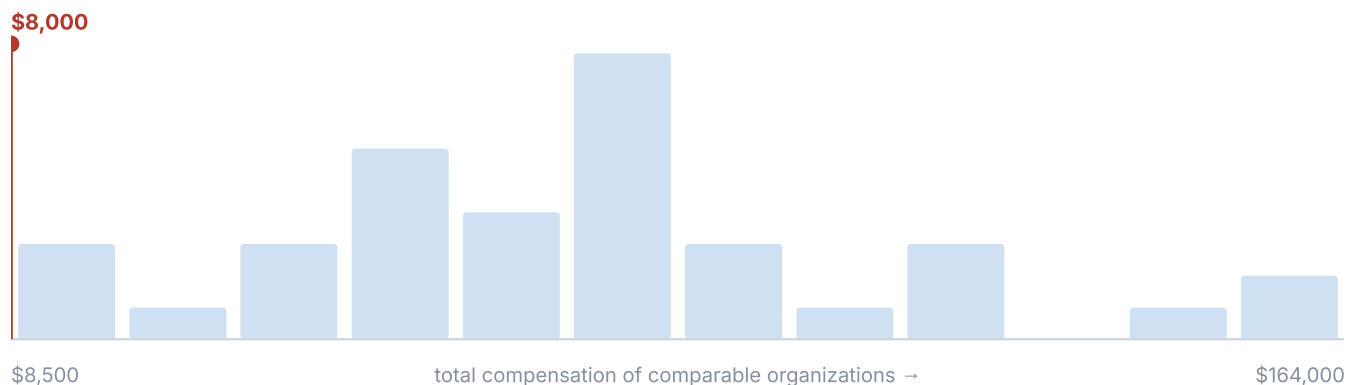
BUDGET Total revenue between \$201,464 and \$451,039 — 0.67x to 1.50x the subject's \$300,693 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50) + NY + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography

→ **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$31,837

\$51,283

\$75,474

\$87,312

\$124,679

\$8,000



● 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 NY 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
Young Masterminds Initiative Inc	NY	\$299,143	Board Chair Ceo	\$84,583	\$87,081	2023
Extreme Kids And Crew Inc	NY	\$305,825	Executive Dir.	\$73,769	\$75,948	2023
Navigate The Maze To Achievement Inc	NY	\$290,357	Director	\$55,000	\$55,000	2024
100cameras	NY	\$285,412	Ceo	\$28,793	\$28,793	2024
Seeds In The Middle Inc	NY	\$283,237	Director	\$144,000	\$144,000	2024
New York State Association For Infant Mental Health Inc	NY	\$280,226	Executive Director	\$58,292	\$58,292	2024
A Fair Shake For Youth Inc	NY	\$276,311	Exec Director	\$85,000	\$85,000	2024
You Are Beautiful People Inc	NY	\$271,834	Executive Di	\$82,500	\$82,500	2024
Farmingdale Soccer Club Inc	NY	\$266,920	1st Vice President	\$61,480	\$61,480	2024
Pelham Together Inc	NY	\$334,542	Executive Dir.	\$100,000	\$100,000	2024
World Soccer Organization Inc	NY	\$334,856	Director	\$21,000	\$21,000	2024
Black Men Achieve Of Greater Rochester Inc	NY	\$336,288	Ceo & Program Leader	\$41,225	\$42,443	2023
Inner City Youth And Family Services Inc	NY	\$265,000	Ceo	\$71,106	\$76,208	2022
Young Urban Christians & Artists Inc	NY	\$262,956	Executive Director	\$75,000	\$77,215	2023
Adirondack Ski Touring Council Inc	NY	\$342,606	Executive Dir.	\$80,000	\$80,000	2024
The Young Airman Association	NY	\$252,601	Chairman Of The Board Of Directors	\$164,000	\$164,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
How Our Lives Link Altogether Inc	NY	\$250,916	Co-founder	\$50,000	\$50,000	2024
Neighborhood Change Youth Organization Inc	NY	\$250,774	Director	\$40,000	\$41,181	2023
Cliff Avril Family Foundation Inc	NY	\$351,214	Secretary	\$88,003	\$88,003	2024
12th Rock Ministries Inc	NY	\$353,432	President	\$54,640	\$56,254	2023
Working Parents Alliance Inc	NY	\$247,391	Executive Dir.	\$67,404	\$67,404	2024
Friends Of The Addison Youth Center	NY	\$245,993	Director	\$34,880	\$34,880	2024
The Julio A Martinez Memorial Fund	NY	\$244,889	President Acacia Network	\$73,959	\$76,144	2023
Mission Be Inc	NY	\$357,538	Ceo	\$124,920	\$124,920	2024
Bent On Learning Inc	NY	\$242,934	Executive Dir.	\$147,300	\$151,651	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	36 organizations. Compensation range \$8,500–\$164,000; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$300,693); for reference, expenses \$280,493 and assets \$64,199.
ROLE MATCH	Patricia J Leighbody, reported title " <i>President</i> ", 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 3 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	3 rd
All sources (D + E + F), adjusted	0 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 (Patricia J Leighbody) 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 36 similarly situated organizations (Same NTEE sector (O50) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 0th 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.