

# Learning Through Golf Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **John Sabo, Executive Director / CEO** (\$100,838) against **every comparable organization** that fit the selection criteria — **1348** 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

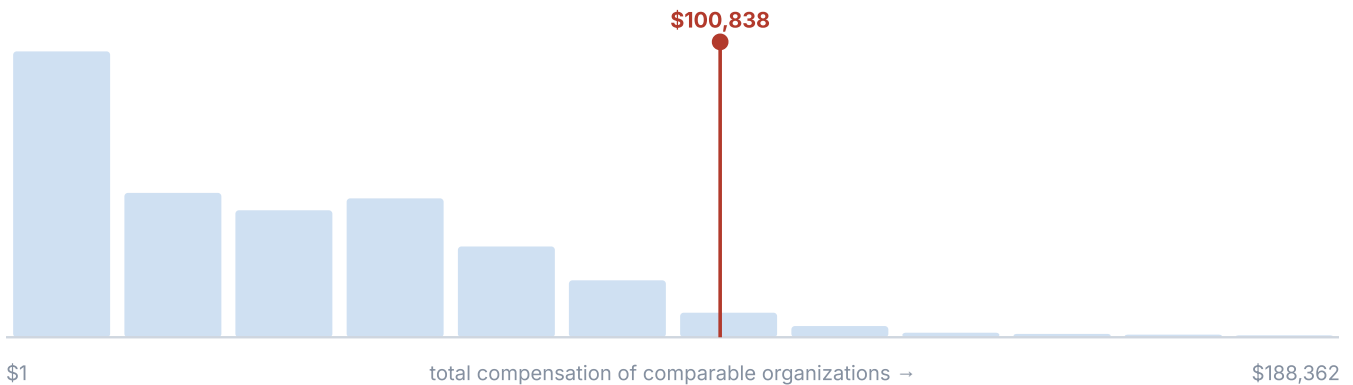
**Benchmarked executive:** John Sabo — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N61).
BUDGET	Total revenue between \$224,547 and \$502,717 — 0.67x to 1.50x the subject's \$335,145 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

**1,348** organizations qualified on sector, size, and geography → **1,348** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,581	\$10,590	\$34,043	\$59,964	\$81,410	<b>\$100,838</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 WI 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="#">South Orange County Aquatics</a>	CA	\$335,072	Ceo	\$102,000	<b>\$84,336</b>	2024
<a href="#">Sunbelt Baseball League Inc</a>	GA	\$335,634	League Director	\$9,600	<b>\$9,516</b>	2023
<a href="#">Aguasol Sacramento</a>	CA	\$334,508	President	\$64,907	<b>\$55,251</b>	2023
<a href="#">Kentucky Baseball Club Inc</a>	KY	\$334,428	Vice-president	\$10,035	<b>\$10,323</b>	2024
<a href="#">Pine Tree Coutry Club</a>	TN	\$335,998	Grounds Manager	\$39,780	<b>\$41,221</b>	2023
<a href="#">North Stars Youth Hockey Association Inc</a>	ND	\$336,085	Treasurer	\$15,000	<b>\$16,227</b>	2023
<a href="#">First Shot Basketball Foundation</a>	TN	\$336,095	Executive Director, Cfo, Treasurer	\$62,000	<b>\$64,245</b>	2023
<a href="#">Bloomington-normal Girls Softball</a>	IL	\$334,062	President	\$2,925	<b>\$2,753</b>	2024
<a href="#">Learnin The Ropes</a>	LA	\$336,481	President	\$112,000	<b>\$121,576</b>	2023
<a href="#">Motorcycle Roadracing Association Inc</a>	CO	\$336,507	President	\$6,265	<b>\$5,922</b>	2023
<a href="#">Occohannock On The Bay Inc</a>	VA	\$336,537	Camp Directo	\$54,874	<b>\$50,733</b>	2024
<a href="#">Pwc Hockey Club</a>	AZ	\$336,807	President	\$2,500	<b>\$2,302</b>	2024
<a href="#">Eyes Up Sports Ministries</a>	SD	\$332,851	Director	\$110,000	<b>\$116,243</b>	2024
<a href="#">Michigan Swimming Inc</a>	MI	\$337,862	Treasurer/se	\$60,750	<b>\$60,041</b>	2024
<a href="#">Culpeper Soccer Association</a>	VA	\$337,874	President	\$17,692	<b>\$15,935</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pine City Civic Center Association</a>	MN	\$337,878	Treasurer	\$3,358	<b>\$3,095</b>	2025
<a href="#">Passaic County Youth Soccer Assoc Inc</a>	NJ	\$337,978	Treasurer	\$6,750	<b>\$5,941</b>	2023
<a href="#">Philadelphia Boys Gymnastics</a>	PA	\$332,281	Program Director	\$43,277	<b>\$41,324</b>	2024
<a href="#">Home Association Ephraim Slaug</a>	PA	\$332,199	President	\$10,484	<b>\$10,307</b>	2023
<a href="#">A Better Shot Foundation Inc</a>	FL	\$338,260	Secretary	\$5,000	<b>\$4,631</b>	2023
<a href="#">Nolan County Livestock Association</a>	TX	\$331,830	Executive Dir.	\$9,600	<b>\$9,195</b>	2024
<a href="#">Kingdom Football Academy Inc</a>	TX	\$338,475	President	\$70,338	<b>\$67,371</b>	2024
<a href="#">310 Sports Academy</a>	CA	\$338,551	Executive Director	\$19,200	<b>\$15,466</b>	2025
<a href="#">Shaker Fencing Institute</a>	NJ	\$331,702	President	\$24,000	<b>\$21,124</b>	2023
<a href="#">Club Cherokee Inc</a>	MN	\$331,459	Board Member	\$7,200	<b>\$6,812</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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** 1348 organizations. Compensation range \$1–\$188,362; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$335,145); for reference, expenses \$262,036 and assets \$171,833.

<b>ROLE MATCH</b>	John Sabo, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	33 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	14 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)	95 <sup>th</sup>
Reportable pay only (column D), adjusted	97 <sup>th</sup>
All sources (D + E + F), adjusted	95 <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 (John Sabo) 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 1348 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100,838 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].

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.