

Summit City Sluggers Baseball Inc

Executive Director / CEO

EIN 263443645

IN · NTEE N63

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Carrie Moore, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **83** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Carrie Moore — reported title “Assistant 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

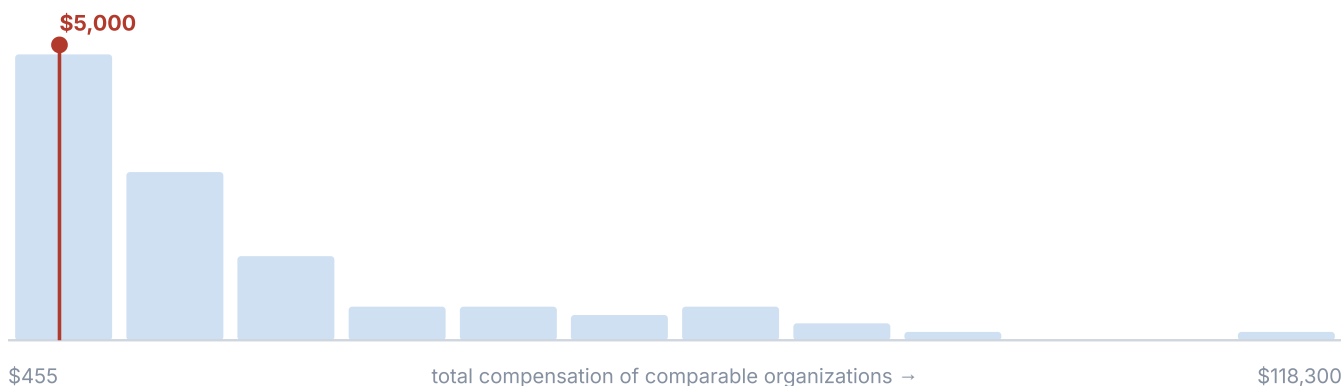
SECTOR Organizations sharing the subject's NTEE classification (N63).

BUDGET Total revenue between \$193,297 and \$432,756 — 0.67x to 1.50x the subject's \$288,504 (the band tightens as size grows).

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

83 organizations qualified on sector, size, and geography → **83** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,451	\$5,619	\$12,878	\$27,498	\$56,725	\$5,000
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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 IN 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
Northwest Kings Baseball Club	WA	\$290,996	President	\$11,000	\$9,071	2024
Sanford Mainers Inc	ME	\$283,793	General Manager	\$2,000	\$1,899	2023
Grind Baseball	CA	\$295,389	President & Ceo	\$28,356	\$22,552	2024
Iowa Blitz Fastpitch Inc	IA	\$281,295	President	\$14,400	\$14,523	2024
Northwest Girls Softball-fastpitch	NV	\$296,044	Director	\$57,646	\$54,793	2023
Commit 2 Excellence Corporation	TX	\$277,204	President	\$30,000	\$27,640	2024
Rapid City Softball League Assos	SD	\$300,958	Board Member	\$3,000	\$3,050	2024
Ne Baseball Inc	RI	\$301,023	President	\$15,000	\$13,248	2024
Watertown Baseball Association	SD	\$275,737	Director Of Baseball Operatio	\$26,139	\$27,355	2023
South Florida Collegiate	FL	\$275,165	Compliance	\$20,000	\$17,305	2024
Giants Futures Baseball Club	MA	\$302,125	President	\$1,000	\$852	2023
Walnut Creek Pony League Baseball	CA	\$273,494	President & Dir	\$58,600	\$45,406	2025
1904 Baseball Club	CA	\$270,852	Chief Executive Officer	\$16,770	\$13,338	2024
Vista Baseball Academy	CA	\$270,187	President & Ceo	\$50,000	\$40,941	2023
Lake Region Baseball Boosters	ND	\$306,855	Treasury	\$19,700	\$20,500	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Usa Softball Of Massachusetts	MA	\$312,968	Director	\$30,000	\$24,830	2024
Kindred Youth Baseball	ND	\$263,269	President	\$6,700	\$6,772	2024
Green Mountain Community Baseball Inc	VT	\$314,926	President/general Man	\$23,000	\$21,322	2024
West Linn High School Baseball Alumni Assn Inc	OR	\$261,682	Vice President	\$12,185	\$10,153	2025
Spokane Baseball Club	WA	\$261,047	President	\$11,000	\$9,339	2023
Hampton Roads Basketball Officials	VA	\$252,662	Rules Interpret	\$4,315	\$3,951	2023
Nevada Asa J O Softball Association	NV	\$325,966	President, T	\$13,897	\$12,830	2024
Global Sports Federation Inc	GA	\$246,884	Executive Di	\$74,400	\$68,902	2024
Madison Baseball Association	MN	\$246,682	President	\$5,000	\$4,685	2023
Doom	OH	\$243,826	President	\$22,610	\$21,488	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 83 organizations. Compensation range \$455–\$118,300; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$288,504); for reference, expenses \$322,832 and assets \$504,483.

ROLE MATCH Carrie Moore, reported title "*Assistant 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	20 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	20 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 (Carrie Moore) 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 13, 2026, comparing compensation against 83 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 20th 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 13, 2026.