

American Legion High School Rodeo Of

Executive Director / CEO

EIN 264090874
 WY · NTEE N60
 FY ending 2025-07-31
 June 9, 2026

This analysis benchmarks the total compensation of **Shelly Thompson, Executive Director / CEO** (\$24,959) against **every comparable organization** that fit the selection criteria — **194** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

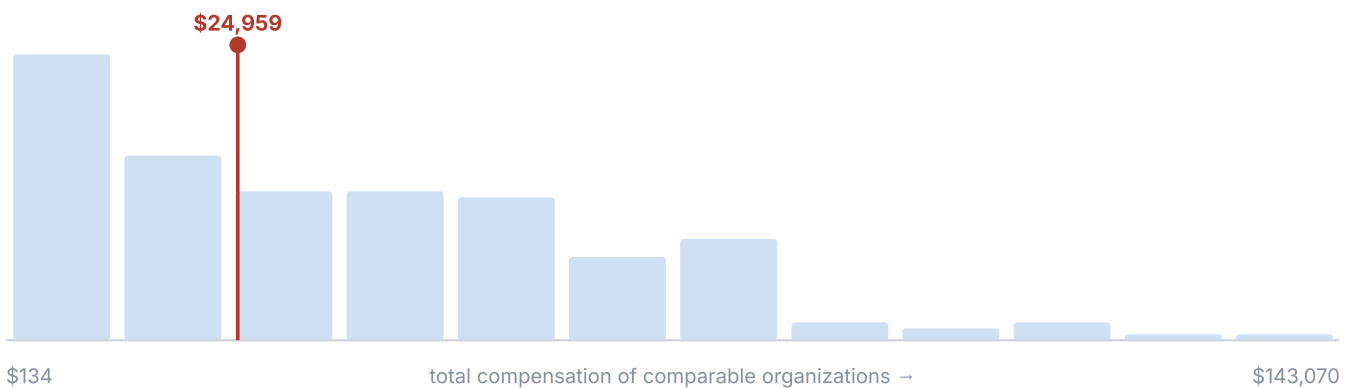
Benchmarked executive: Shelly Thompson — reported title “Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N60).
BUDGET	Total revenue between \$221,186 and \$495,193 — 0.67x to 1.50x the subject's \$330,129 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

194 organizations qualified on sector, size, and geography → **194** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,202	\$12,292	\$34,374	\$55,263	\$76,615	\$24,959
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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 WY 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
Rugby Norcal Inc	CA	\$330,731	Executive Dir.	\$61,917	\$51,250	2024
Shaker Fencing Institute	NJ	\$331,702	President	\$24,000	\$21,147	2023
Philadelphia Boys Gymnastics	PA	\$332,281	Program Director	\$43,277	\$41,369	2024
Oxford Football Club Inc	MS	\$326,321	President & Ceo	\$50,000	\$52,005	2025
Beachvolleyballcampscom	CA	\$324,575	President	\$24,000	\$19,866	2024
Jammers Volleyball Club	NC	\$324,470	President	\$38,505	\$38,138	2024
First Shot Basketball Foundation	TN	\$336,095	Executive Director, Cfo, Treasurer	\$62,000	\$64,316	2023
Pwc Hockey Club	AZ	\$336,807	President	\$2,500	\$2,305	2024
Collegiate Conference Of The South Inc	MS	\$322,147	Commissioner	\$105,417	\$109,643	2025
310 Sports Academy	CA	\$338,551	Executive Director	\$19,200	\$15,483	2025
Paralyzed Veterans Of America	CA	\$320,743	Executive Di	\$93,076	\$77,042	2024
Piedmont Gymnastics Organization Inc	NC	\$339,710	President	\$473	\$456	2025
Pioneer Region Inc	KY	\$319,686	Director	\$50,000	\$50,166	2025
Girls On The Run Of Greater Richmond	VA	\$341,616	Executive Director	\$75,110	\$71,571	2023
North East Rhythmic School Of Gymn	MA	\$318,478	President	\$52,470	\$46,532	2023
Ogden Nordic Inc	UT	\$317,102	Member	\$10,000	\$9,558	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Angels-murphys-arnold Boosters Club Inc	CA	\$316,809	Executive Secre	\$7,200	\$5,806	2025
Lake Side Elite Inc	MI	\$316,350	Director	\$59,948	\$59,313	2024
Play For Hope	NC	\$315,718	President	\$36,000	\$35,657	2024
Tucson Ford Dealers Aquatics Inc	AZ	\$344,693	Executive Director	\$27,700	\$25,536	2024
Low Country Volleyball Club	SC	\$315,048	Co-director	\$15,295	\$15,296	2024
Community Sports Foundation Inc	CA	\$315,020	Executive Director	\$15,750	\$13,037	2024
Norcal Flag Football	CA	\$345,376	President	\$40,000	\$34,087	2023
San Diego Rhythms Inc	CA	\$345,623	Director, Gymnastics Head Coach	\$136,500	\$112,986	2024
Minnetonka Lacrosse Association	MN	\$314,403	Girls Player	\$6,034	\$5,716	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY cost of living and 2025 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 WY 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 194 organizations. Compensation range \$134–\$143,070; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$330,129); for reference, expenses \$325,396 and assets \$408,692.

ROLE MATCH Shelly Thompson, reported title "*Secretary*", 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	42 nd
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	41 st

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 (Shelly Thompson) 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 194 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,959 is reasonable (approximately the 42nd 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.