

# Northwest Sports Association

Executive Director / CEO

EIN 320544408

WA · NTEE N50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leslie Funkhouser, Executive Director / CEO** (\$32,941) against **every comparable organization** that fit the selection criteria — **87** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Leslie Funkhouser — 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 (N50).

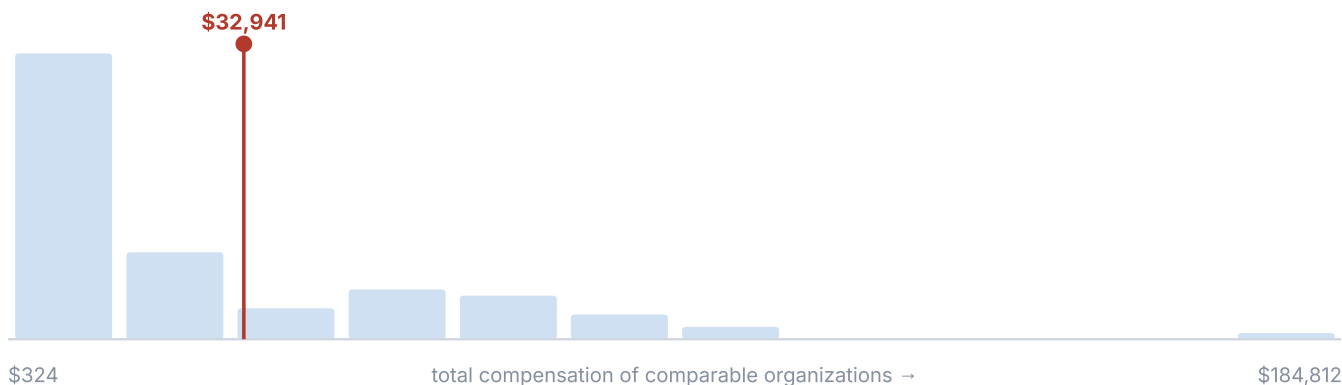
**BUDGET** Total revenue between \$178,642 and \$399,945 — 0.67x to 1.50x the subject's \$266,630 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N50), nationwide + budget 0.67–1.5x revenue.

**87** organizations qualified on sector, size, and geography

→ **87** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,852

\$5,934

\$13,846

\$43,213

\$70,383

**\$32,941**



## ■ 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 WA 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="#">Thompson Rod &amp; Gun Club Inc</a>	CT	\$264,600	Fmr Treasure	\$6,625	<b>\$6,739</b>	2024
<a href="#">St Boniface Ushers Club</a>	PA	\$270,770	Manager	\$28,363	<b>\$31,592</b>	2023
<a href="#">Polish Sharpshooters Club</a>	PA	\$262,478	President	\$1,975	<b>\$2,136</b>	2024
<a href="#">Toyota Land Cruiser Association</a>	CO	\$262,453	Treasurer	\$6,000	<b>\$6,242</b>	2024
<a href="#">Hui Kanaka Powawae</a>	HI	\$261,538	President	\$17,700	<b>\$17,700</b>	2023
<a href="#">West End Fire Company No 3 Social</a>	PA	\$274,606	President	\$2,388	<b>\$2,583</b>	2024
<a href="#">Bend Pickleball Club</a>	OR	\$255,527	President	\$7,500	<b>\$7,556</b>	2024
<a href="#">Krewe Of Pontchartrain Inc</a>	LA	\$279,055	Pres/treas	\$6,000	<b>\$7,168</b>	2024
<a href="#">Los Angeles Water Polo Club</a>	CA	\$252,272	President	\$62,000	<b>\$58,082</b>	2024
<a href="#">Slavish Citizens Club Lilly Pa</a>	PA	\$248,138	President	\$803	<b>\$894</b>	2023
<a href="#">Agawam Revolver Club Inc</a>	MA	\$246,239	Clerk	\$1,500	<b>\$1,506</b>	2023
<a href="#">Mayfield Kamper Klub</a>	WA	\$287,466	Vice President	\$2,000	<b>\$1,893</b>	2025
<a href="#">Adaptive Sports For Kids Inc</a>	TX	\$245,528	Executive Director	\$12,100	<b>\$13,519</b>	2023
<a href="#">Senior Women's Golf League</a>	NV	\$243,383	Executive Director/preside	\$25,249	<b>\$27,458</b>	2024
<a href="#">Stowe Mtb Club Inc</a>	VT	\$243,047	Executive Director	\$59,648	<b>\$67,058</b>	2023
<a href="#">Laguna Coast Volleyball Club</a>	CA	\$290,330	Ceo	\$77,037	<b>\$72,169</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Davignon Club Inc</a>	NH	\$242,740	President	\$7,451	<b>\$7,464</b>	2024
<a href="#">Askeo International</a>	WA	\$292,132	—	\$14,001	<b>\$13,599</b>	2024
<a href="#">Warwick Club</a>	NH	\$293,620	President	\$750	<b>\$732</b>	2025
<a href="#">North Jersey Gun Club Inc</a>	NJ	\$294,062	Zultanky	\$21,640	<b>\$20,961</b>	2024
<a href="#">Alexandria Clay Company</a>	VA	\$294,225	Presdient	\$32,500	<b>\$35,050</b>	2023
<a href="#">Scottish Hills Recreational Club</a>	NC	\$296,251	President	\$580	<b>\$669</b>	2023
<a href="#">Harmonie Singing Society</a>	PA	\$296,714	Treasurer	\$8,710	<b>\$9,423</b>	2024
<a href="#">Indianapolis Bridge Center Inc</a>	IN	\$300,902	Manager	\$26,205	<b>\$30,866</b>	2023
<a href="#">Sportsman Association Of Perry Co</a>	MO	\$301,208	President	\$20,463	<b>\$24,208</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	87 organizations. Compensation range \$324–\$184,812; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$266,630); for reference, expenses \$287,010 and assets \$47,264.
ROLE MATCH	Leslie Funkhouser, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	70 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	70 <sup>th</sup>
All sources (D + E + F), adjusted	70 <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 (Leslie Funkhouser) 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 87 similarly situated organizations (Same NTEE sector (N50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,941 is reasonable (approximately the 70<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.