

Club Selah Volleyball

Executive Director / CEO

This analysis benchmarks the total compensation of **Summer Cuevas, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Summer Cuevas — 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 (N60).

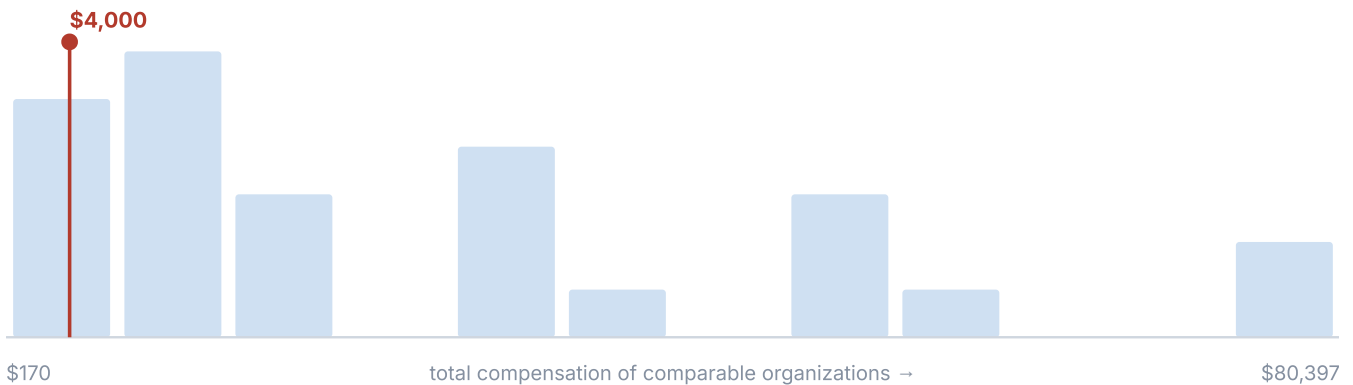
BUDGET Total revenue between \$84,424 and \$189,010 — 0.67x to 1.50x the subject's \$126,007 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography

→ **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,787	\$10,353	\$14,969	\$36,243	\$52,992	\$4,000
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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 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
Connecticut Storm Basketball	CT	\$126,706	President &	\$12,867	\$13,475	2024
Memphis Bears Inc Police Activities League	TN	\$121,245	Chief Executive Officer	\$12,750	\$14,969	2024
Sac Area Sports Inc	CA	\$134,383	President	\$20,000	\$19,290	2024
Palos Verdes Peninsula High School	CA	\$113,250	Vp Communica	\$3,170	\$2,978	2025
Great Lakes Regional Field Hockey	MI	\$139,734	Executive Di	\$45,000	\$51,879	2024
Optimist Club Of Fort Worth Youth Fund Inc	TX	\$142,141	Treasurer	\$9,000	\$10,353	2023
East Coast Elite Volleyball Club Inc	MD	\$143,711	Director And Coach	\$12,940	\$13,512	2024
Hab	CO	\$144,437	Dir Of Program	\$67,500	\$74,428	2023
Club 4-u Sports Inc	FL	\$147,269	Vice President	\$12,000	\$12,591	2024
Victory Sports Global Outreach Inc	NY	\$103,989	Executive Director	\$77,372	\$80,397	2023
North Jersey Board Of Approved	NJ	\$102,479	President	\$175	\$170	2025
Chugach Mountain Bike Riders	AK	\$100,790	Executive Director	\$29,800	\$32,762	2023
Idaho Regional Robotics Inc	ID	\$151,328	Secretary	\$25,000	\$29,705	2024
Shaolin Traditional Kung Fu Inc	MD	\$95,260	Director	\$45,600	\$49,024	2023
Kalamazoo Soccer Club	MI	\$92,953	Registrar	\$3,699	\$4,390	2023
Skating Club Of Andover Inc	MA	\$159,247	President	\$5,120	\$5,290	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Transcend Foundation	CA	\$161,957	Executive Dir.	\$36,500	\$36,243	2023
Karate Five Association Inc	TN	\$87,422	President	\$2,800	\$3,385	2023
Girls On The Run Of Middle Tennessee	TN	\$164,935	Executive Dir.	\$25,149	\$28,765	2025
Texas Kingdom Christian Sports	TX	\$165,049	Treasurer	\$8,250	\$9,218	2024
Vail Volleyball Club	CO	\$172,602	Executive Di	\$25,564	\$28,188	2023
Mackinac Horsemen's Association	MI	\$177,685	Executive Director	\$9,486	\$11,259	2023
New Jersey Soccer Association	NJ	\$179,663	Executive Director	\$49,107	\$47,709	2025
Cape Cod Challenger Club Inc	MA	\$185,820	Director	\$52,000	\$53,734	2023
Us Backgammon Association Inc	MN	\$187,908	Member Services	\$13,350	\$14,734	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 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.

Sample, role match & sensitivity

PEER COUNT	25 organizations. Compensation range \$170–\$80,397; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$126,007); for reference, expenses \$94,185 and assets \$31,822.
ROLE MATCH	Summer Cuevas, 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 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	12 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	12 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 (Summer Cuevas) 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 25 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 12th 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.