

Little Falls Sports Arena

Executive Director / CEO

EIN 363571994
 MN · NTEE N110
 FY ending 2025-03-31
June 9, 2026

This analysis benchmarks the total compensation of **Wesley Waytashek, Executive Director / CEO** (\$53,015) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

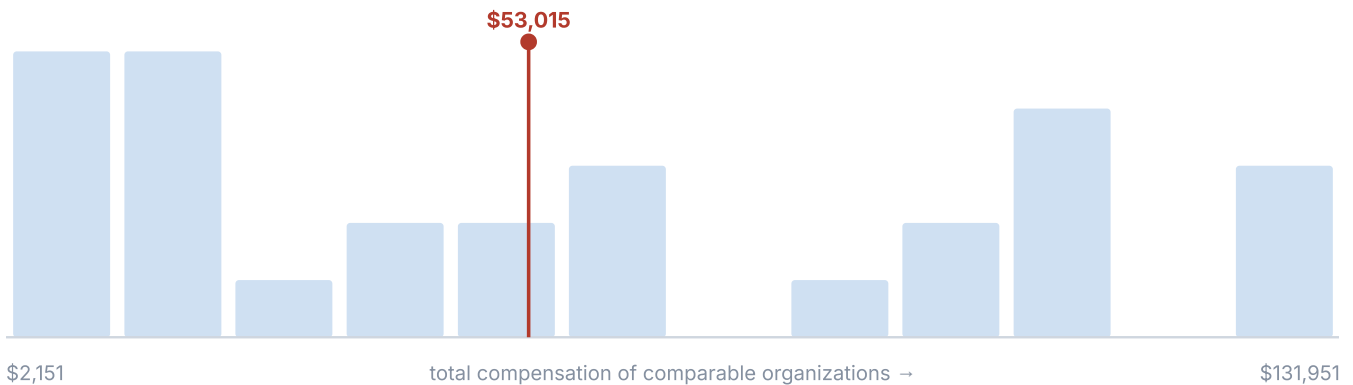
Benchmarked executive: Wesley Waytashek — reported title “ARENA MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N110).
- BUDGET** Total revenue between \$249,658 and \$558,937 — 0.67x to 1.50x the subject's \$372,625 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N11), nationwide + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,375	\$21,147	\$50,274	\$100,396	\$114,506	\$53,015
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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 MN 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
Bodie Foundation	CA	\$369,426	Executive Director	\$68,600	\$61,535	2024
Walter Johnson Crew Club Inc	MD	\$365,804	Head Coach	\$22,004	\$21,370	2024
Jp4 Foundation	MN	\$360,334	Executive Dir.	\$88,840	\$93,884	2023
Palisades Parks Conservancy Inc	NY	\$391,399	Executive Director	\$140,569	\$131,951	2024
Bravo Athletics Volleyball Club	CA	\$395,765	Ceo	\$73,500	\$65,931	2024
Friends Of The Riverwalk Inc	FL	\$397,125	Executive Director	\$128,471	\$125,372	2024
Virginia Sports Hall Of Fame Foundation	VA	\$345,439	Executive Director	\$95,749	\$98,874	2023
Camp Aranzazu Foundation	TX	\$401,233	Executive Director	\$102,679	\$109,849	2023
Albany Area Gymnastics Association	MN	\$341,559	Executive Di	\$36,000	\$36,953	2024
Atlanta Memorial Park Conservancy Inc	GA	\$338,856	Executive Director	\$97,608	\$104,963	2023
Mbp Helping Hands	GA	\$409,686	Executive Director	\$2,000	\$2,151	2023
Eyes Up Sports Ministries	SD	\$332,851	Director	\$110,000	\$126,111	2024
Pittsford Crew Inc	NY	\$412,447	Treasurer	\$12,000	\$11,265	2024
Usa Climbing Foundation	UT	\$428,081	Chief Executive Officer	\$22,110	\$23,507	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Norcal Womens Lacrosse Officials	CA	\$442,334	Director & President	\$5,000	\$4,618	2023
Soaring Society Of America	NM	\$302,513	Executive Director	\$11,873	\$13,657	2023
Hoopla Association	OR	\$300,007	President	\$5,000	\$4,966	2023
Childhood Drowning Prevention Foundation	CA	\$445,733	President	\$36,550	\$32,786	2024
Yakima Ymca Qalicb	WA	\$276,253	President	\$23,216	\$21,592	2024
International Women's Baseball	IL	\$470,046	Ceo	\$105,000	\$107,233	2024
Eagles Athletic Association Inc	IN	\$473,953	Director	\$18,158	\$20,479	2023
Burke River Trail Association	NC	\$491,684	Executive Director	\$45,000	\$47,056	2025
Pillar Foundation	TX	\$493,643	Executive Dir.	\$50,000	\$53,491	2023
Special Olympics Florida Foundation Inc	FL	\$249,798	President	\$40,574	\$40,765	2023
Friends Of Kenilworth Aquatic Gardens	DC	\$499,177	Executive Director	\$116,451	\$106,155	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **28** organizations. Compensation range \$2,151–\$131,951; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$372,625); for reference, expenses \$279,774 and assets \$703,061.
ROLE MATCH	Wesley Waytashek, reported title "ARENA MANAGER", 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	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	50 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	36 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 (Wesley Waytashek) 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 28 similarly situated organizations (Same NTEE sector (N11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,015 is reasonable (approximately the 50th 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.