



■ 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 IL 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
Kentucky Baseball Club Inc	KY	\$334,428	Vice-president	\$10,035	\$10,966	2024
Sunbelt Baseball League Inc	GA	\$335,634	League Director	\$9,600	\$10,109	2023
Worcester County Crush Inc	MA	\$339,181	Director	\$5,500	\$5,027	2024
The Miracle League Of The Lehigh Valley	PA	\$341,094	Executive Director	\$71,497	\$74,666	2023
Nevada Asa J O Softball Association	NV	\$325,966	President, T	\$13,897	\$14,169	2024
Spirit Youth Sports Inc	CA	\$342,505	Executive Director	\$109,401	\$96,090	2024
Sodervilleblaine Athletic Association	MN	\$347,670	Member At Large	\$500	\$503	2024
Massachusetts Tier II Midget Development	MA	\$348,761	President	\$61,518	\$57,891	2023
Hooks Baseball Nw	WA	\$348,892	Executive Director	\$34,481	\$32,328	2023
North Carolina Baseball Academy Baseball Clubs Inc	NC	\$352,936	Secretary	\$6,000	\$6,306	2024
Green Mountain Community Baseball Inc	VT	\$314,926	President/general Man	\$23,000	\$23,548	2024
Usa Softball Of Texas	TX	\$353,932	President	\$1,000	\$1,017	2024
Usa Softball Of Massachusetts	MA	\$312,968	Director	\$30,000	\$27,421	2024
Lincoln Dominators Baseball	NE	\$355,599	President	\$13,000	\$14,222	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lake Region Baseball Boosters	ND	\$306,855	Treasury	\$19,700	\$22,640	2023
Lady Hustle Fastpitch	CA	\$361,352	Ceo (Former Officer)	\$30,000	\$27,128	2023
Arlington Girls Softball Association	VA	\$362,515	Co-registrar/spirit Commissioner	\$10,000	\$9,821	2024
Baltimore Urban Baseball Association Inc	MD	\$364,367	President	\$137,381	\$130,644	2024
Giants Futures Baseball Club	MA	\$302,125	President	\$1,000	\$941	2023
Ne Baseball Inc	RI	\$301,023	President	\$15,000	\$14,630	2024
Rapid City Softball League Assos	SD	\$300,958	Board Member	\$3,000	\$3,368	2024
Durango Youth Soccer Association Inc	CO	\$367,764	Executive Dir.	\$53,967	\$52,636	2024
Fairfax Adult Softball Inc	VA	\$368,576	Board Member	\$4,050	\$4,095	2023
Northwest Girls Softball-fastpitch	NV	\$296,044	Director	\$57,646	\$60,512	2023
Grind Baseball	CA	\$295,389	President & Ceo	\$28,356	\$24,906	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 **77** organizations. Compensation range \$503–\$133,649; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$334,062); for reference, expenses \$382,818 and assets \$178,010.

ROLE MATCH Lindsay Luthe, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 4 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	10 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	10 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 (Lindsay Luthe) 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 77 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,925 is reasonable (approximately the 10th 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.