

This analysis benchmarks the total compensation of **Amy Daley, Executive Director / CEO** (\$20,004) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

Benchmarked executive: Amy Daley — reported title “CO-DIRECTOR”, 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 \$40,508 and \$90,690 — 0.67x to 1.50x the subject's \$60,460 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

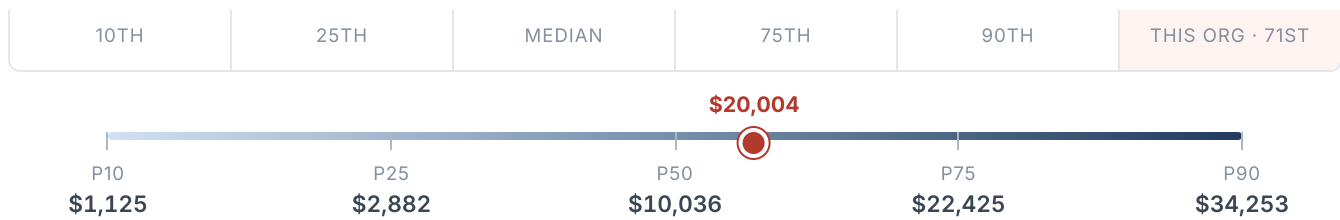
76 organizations qualified on sector, size, and geography

→ 76 within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,125	\$2,882	\$10,036	\$22,425	\$34,253	\$20,004
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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 WI 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
Archers Usa Foundation	AR	\$60,654	Bm/secretary	\$20,004	\$21,530	2024
Haese Academy Incorporated	FL	\$61,288	President And Ceo	\$11,700	\$10,836	2023
Amigos Y Amigas	NM	\$59,365	Executive Di	\$9,384	\$10,357	2022
United States Bowling Congress	NJ	\$59,199	Association Manager/director	\$20,800	\$17,782	2024
Meadowbrook Woods Swim Team	VA	\$62,041	Head Coach	\$15,260	\$14,108	2024
Cascade Locks Park Association	OH	\$62,341	Executive Di	\$26,931	\$27,312	2024
Ohio Valley Hockey Association Inc	WV	\$58,387	Director Emeritus	\$50	\$51	2025
Maple Island Park Association	MN	\$57,969	Secretary	\$22,787	\$21,004	2025
Youth Athletic Sports Foundation	CA	\$63,049	Director	\$11,400	\$9,426	2024
Iowa Park Recreational Activities	TX	\$57,847	Executive Direc	\$21,566	\$21,266	2023
Huntingburg Teenage Canteen Inc	IN	\$63,368	Youth Director	\$10,920	\$11,027	2024
United States Bowling Congress Inc	CA	\$57,017	Association Manager	\$13,152	\$10,874	2024
Whitewater Trail Blazers Snowmobile Club	MN	\$56,824	Gambling Manager	\$18,660	\$17,655	2024
The L40 Foundation Inc	FL	\$56,628	President	\$6,579	\$6,092	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Future Leaders Basketball Training	TX	\$64,616	President	\$36,350	\$35,845	2023
Marco Island Community Parks	FL	\$64,679	Chair	\$720	\$648	2024
Pengilly Booster Club	MN	\$55,327	Gambling Manager	\$29,225	\$27,651	2024
Stone Harbor Triathlon Charities Inc	NJ	\$55,123	President	\$10,750	\$9,190	2024
Central Iowa Figure Skating Club Inc	IA	\$65,921	Director	\$1,320	\$1,384	2024
Nelson Community Association	MN	\$54,791	Sec/treas	\$2,400	\$2,271	2024
Squibnocket Bass And Surf Club Ltd	MA	\$66,750	President & Treasurer	\$10,000	\$8,858	2023
Crow River Sno Pros Inc	MN	\$54,120	Secretary	\$1,830	\$1,687	2025
Alleghany Highlands Trails Alliance	VA	\$67,917	Director Of Operations	\$57,500	\$53,160	2024
Mora Traveling Baseball Association	MN	\$67,934	President	\$1,974	\$1,868	2024
Florence Wine & Food Festival	SC	\$52,675	Executive Director	\$18,000	\$17,981	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	76 organizations. Compensation range \$51–\$181,001; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$60,460); for reference, expenses \$77,453 and assets \$88,206.
ROLE MATCH	Amy Daley, reported title "CO-DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	71 st
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	67 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 (Amy Daley) 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 76 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,004 is reasonable (approximately the 71st 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.