

Rapid City Softball League Assos

Executive Director / CEO

EIN 460410637

SD · NTEE N63

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rick Boeve, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

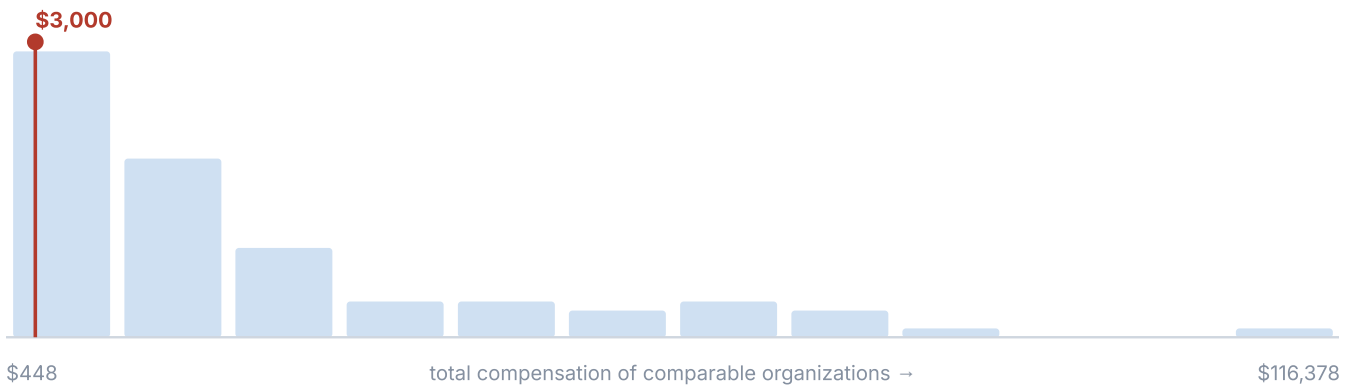
Benchmarked executive: Rick Boeve — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N63).
- BUDGET** Total revenue between \$201,641 and \$451,437 — 0.67x to 1.50x the subject's \$300,958 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography → **82** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,710	\$7,184	\$13,077	\$28,396	\$59,254	\$3,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 11TH
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\$3,000



■ 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 SD 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
Ne Baseball Inc	RI	\$301,023	President	\$15,000	\$13,033	2024
Giants Futures Baseball Club	MA	\$302,125	President	\$1,000	\$839	2023
Northwest Girls Softball-fastpitch	NV	\$296,044	Director	\$57,646	\$53,904	2023
Grind Baseball	CA	\$295,389	President & Ceo	\$28,356	\$22,186	2024
Lake Region Baseball Boosters	ND	\$306,855	Treasury	\$19,700	\$20,168	2023
Northwest Kings Baseball Club	WA	\$290,996	President	\$11,000	\$8,924	2024
Usa Softball Of Massachusetts	MA	\$312,968	Director	\$30,000	\$24,427	2024
Summit City Sluggers Baseball Inc	IN	\$288,504	Assistant Treasurer	\$5,000	\$4,919	2023
Green Mountain Community Baseball Inc	VT	\$314,926	President/general Man	\$23,000	\$20,976	2024
Sanford Mainers Inc	ME	\$283,793	General Manager	\$2,000	\$1,868	2023
Iowa Blitz Fastpitch Inc	IA	\$281,295	President	\$14,400	\$14,286	2024
Commit 2 Excellence Corporation	TX	\$277,204	President	\$30,000	\$27,191	2024
Nevada Asa J O Softball Association	NV	\$325,966	President, T	\$13,897	\$12,622	2024
Watertown Baseball Association	SD	\$275,737	Director Of Baseball Operatio	\$26,139	\$26,911	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Florida Collegiate	FL	\$275,165	Compliance	\$20,000	\$17,024	2024
Walnut Creek Pony League Baseball	CA	\$273,494	President & Dir	\$58,600	\$44,668	2025
1904 Baseball Club	CA	\$270,852	Chief Executive Officer	\$16,770	\$13,121	2024
Vista Baseball Academy	CA	\$270,187	President & Ceo	\$50,000	\$40,276	2023
Bloomington-normal Girls Softball	IL	\$334,062	President	\$2,925	\$2,606	2024
Kentucky Baseball Club Inc	KY	\$334,428	Vice-president	\$10,035	\$9,769	2024
Sunbelt Baseball League Inc	GA	\$335,634	League Director	\$9,600	\$9,005	2023
Kindred Youth Baseball	ND	\$263,269	President	\$6,700	\$6,662	2024
Worcester County Crush Inc	MA	\$339,181	Director	\$5,500	\$4,478	2024
West Linn High School Baseball Alumni Assn Inc	OR	\$261,682	Vice President	\$12,185	\$9,989	2025
Spokane Baseball Club	WA	\$261,047	President	\$11,000	\$9,187	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 82 organizations. Compensation range \$448–\$116,378; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$300,958); for reference, expenses \$260,622 and assets \$56,961.

ROLE MATCH Rick Boeve, reported title "*BOARD MEMBER*", 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.**

OUTLIERS 7 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	11 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	11 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 (Rick Boeve) 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 82 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 11th 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.