

Legacy Athletics Inc

Executive Director / CEO

EIN 461480284

WI · NTEE N70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Angelica Diehl, Executive Director / CEO** (\$19,038) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51st** percentile of comparable organizations

within the typical range

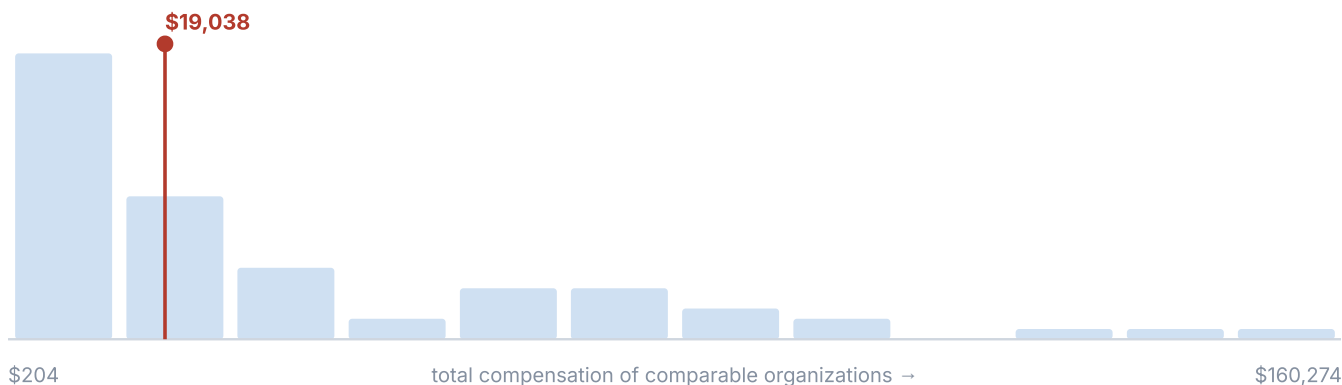
Benchmarked executive: Angelica Diehl — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N70).
BUDGET	Total revenue between \$250,522 and \$560,871 — 0.67x to 1.50x the subject's \$373,914 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

69 organizations qualified on sector, size, and geography → **69** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,004	\$8,949	\$17,005	\$55,385	\$82,801	\$19,038
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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
Black Girls Run Foundation	VA	\$374,025	Founder And Ceo	\$2,585	\$2,390	2023
Oklahoma Senior Games	OK	\$373,057	Executive Director	\$25,000	\$26,359	2023
Multnomah Athletic Foundation	OR	\$377,604	Executive Director	\$105,354	\$90,993	2024
Altitude Youth Ultimate	CO	\$380,637	Treasurer	\$27,000	\$24,790	2023
Amateur Athletic Union Of The United States Inc	CA	\$359,660	Executive Director	\$12,000	\$9,637	2024
Eastern Massachusetts Hockey Inc	MA	\$388,653	General Manager	\$15,550	\$13,380	2023
United States Bowling Congress Inc	WI	\$351,348	Association Manager	\$48,962	\$46,331	2025
Lee County Sports Organization	FL	\$396,592	Executive Director	\$183,441	\$160,274	2024
Greater La Usbc	CA	\$400,113	Assoc. Manager	\$33,990	\$27,297	2024
Whitefish Adult Ice Hockey Association	MT	\$400,607	Director	\$2,440	\$2,383	2025
Kansas State Usbc Inc	KS	\$401,583	Director	\$7,583	\$7,423	2025
Bowhunting Preservation Alliance	MN	\$403,483	President/ce	\$16,800	\$15,439	2024
Woodside Vaulters Inc	CA	\$343,731	Director	\$46,443	\$37,299	2024
Central Alabama Sports Commission Inc	AL	\$343,245	Executive Director	\$58,500	\$58,779	2024
United States Bowling Congress Inc	MT	\$340,076	Association Manager	\$12,000	\$11,720	2025
Bellevue Junior Sports Association	NE	\$410,365	Center Director	\$73,851	\$71,970	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United States Bowling Congress Inc	CO	\$413,367	Association Manager	\$34,519	\$29,990	2025
Team Ashburn Synchronized Skating Inc	VA	\$414,449	President	\$9,000	\$8,082	2024
California Usbc Association	CA	\$417,199	Assn Mgr	\$15,833	\$12,716	2024
Skyline Conference Inc	NY	\$417,479	Retired Commissioner	\$89,997	\$77,869	2023
Boulder Valley Lacrosse Association	CO	\$325,400	Executive Director	\$84,206	\$75,095	2024
Weva Inc	NY	\$424,820	President	\$18,559	\$15,195	2025
Real Racine Sports And Events	WI	\$322,497	Executive Dir.	\$9,701	\$9,701	2023
Georgia State Usbc Ba	GA	\$427,103	Association Manager	\$10,000	\$9,351	2024
New York Track & Field Inc	NY	\$429,762	First Vice President	\$1,942	\$1,632	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 2023 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 69 organizations. Compensation range \$204–\$160,274; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$373,914); for reference, expenses \$399,729 and assets \$1,244.

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

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	51 st
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	45 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 (Angelica Diehl) 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 69 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,038 is reasonable (approximately the 51st 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.