

Nor Cal Legends Fast Pitch Softball

Executive Director / CEO

EIN 462191401

CA · NTEE N63

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mark Espinoza, Executive Director / CEO** (\$23,165) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

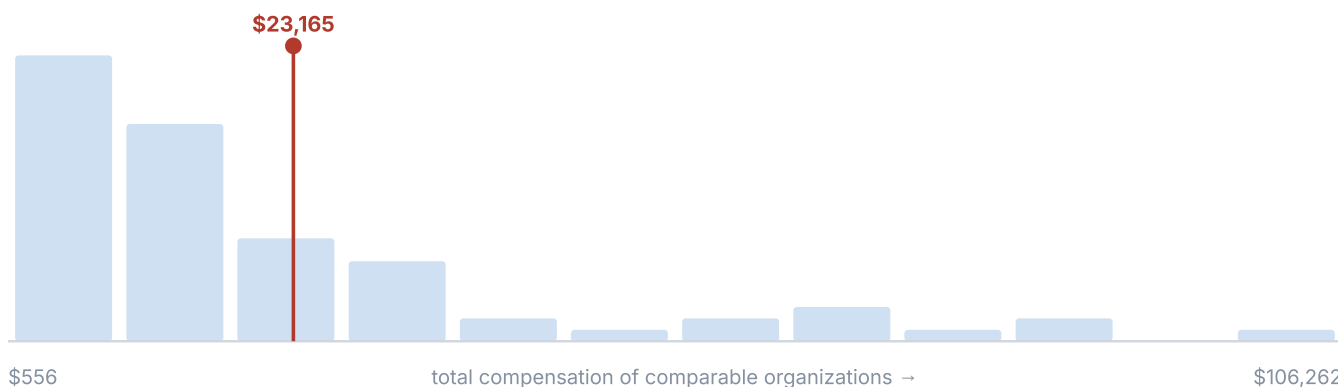
Benchmarked executive: Mark Espinoza — reported title “PRESIDENT/DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N63).
BUDGET	Total revenue between \$158,610 and \$355,098 — 0.67x to 1.50x the subject's \$236,732 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

72 organizations qualified on sector, size, and geography → **72** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,391	\$6,228	\$15,040	\$27,941	\$58,645	\$23,165
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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 CA 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
Jb Yeager Baseball Inc	OH	\$236,421	Treasurer	\$5,000	\$5,957	2024
Little League Baseball Inc	MI	\$236,305	Commissioner	\$5,000	\$5,806	2024
Little League Baseball Inc	CO	\$237,168	Umpire In Chief	\$2,720	\$2,934	2024
East Coast Professional Baseball Showcase Inc	FL	\$235,849	Vp	\$12,000	\$12,681	2024
Folsom Athletic Association Inc	CA	\$234,731	Treasurer	\$2,400	\$2,331	2024
Casper Crush Inc	WY	\$234,337	Executive Director	\$15,000	\$18,068	2024
Santa Barbara Foresters Inc	CA	\$232,664	Executive Dir.	\$15,000	\$14,570	2024
Cumberland Hot Stove League In	MD	\$241,470	Secretary	\$12,990	\$13,660	2024
Youth Baseball Of Reading Inc	MA	\$243,088	Director	\$590	\$596	2024
Pittsburgh Hardball Academy Inc	PA	\$243,161	President An	\$12,143	\$14,024	2023
Bellevue Sports Athletic Association Inc	TN	\$243,464	Treasurer	\$16,511	\$20,099	2023
Doom	OH	\$243,826	President	\$22,610	\$26,243	2025
East Cobb Fastpitch Inc	GA	\$227,705	Ceo	\$60,000	\$69,866	2023
Madison Baseball Association	MN	\$246,682	President	\$5,000	\$5,722	2023
Global Sports Federation Inc	GA	\$246,884	Executive Di	\$74,400	\$84,147	2024
Pittsburgh Spirit Softball	PA	\$223,167	Vice President/treasurer	\$15,000	\$17,323	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hampton Roads Basketball Officials	VA	\$252,662	Rules Interpret	\$4,315	\$4,825	2023
Asa-usa Softball Nj District 2	NJ	\$219,927	Trustee	\$15,000	\$15,510	2023
California Competitive Youth Baseball	CA	\$218,875	President	\$59,000	\$59,000	2023
Buzz Lightning Baseball Academy Inc	TX	\$218,538	Sec/treas	\$21,000	\$24,327	2023
New England Diamond Gems	NH	\$215,457	Executive Di	\$39,300	\$40,818	2024
Frank Manning Baseball League	TX	\$213,112	President	\$5,836	\$6,567	2024
Spokane Baseball Club	WA	\$261,047	President	\$11,000	\$11,405	2023
National Amateur Baseball Federation Inc	MS	\$211,878	Executive Director	\$33,000	\$41,342	2024
West Linn High School Baseball Alumni Assn Inc	OR	\$261,682	Vice President	\$12,185	\$12,400	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 72 organizations. Compensation range \$556–\$106,262; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$236,732); for reference, expenses \$226,737 and assets \$28,530.

ROLE MATCH Mark Espinoza, reported title "*PRESIDENT/DI*", benchmarked as Executive Director / CEO. The title maps directly to this 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	67 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	67 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 (Mark Espinoza) 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 72 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,165 is reasonable (approximately the 67th 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.