

The Common Wheel

Executive Director / CEO

EIN 464763532

PA · NTEE N99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Adriana Atencio, Executive Director / CEO** (\$74,404) against **every comparable organization** that fit the selection criteria — **65** 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: Adriana Atencio — reported title “EXECUTIVE D”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N99).

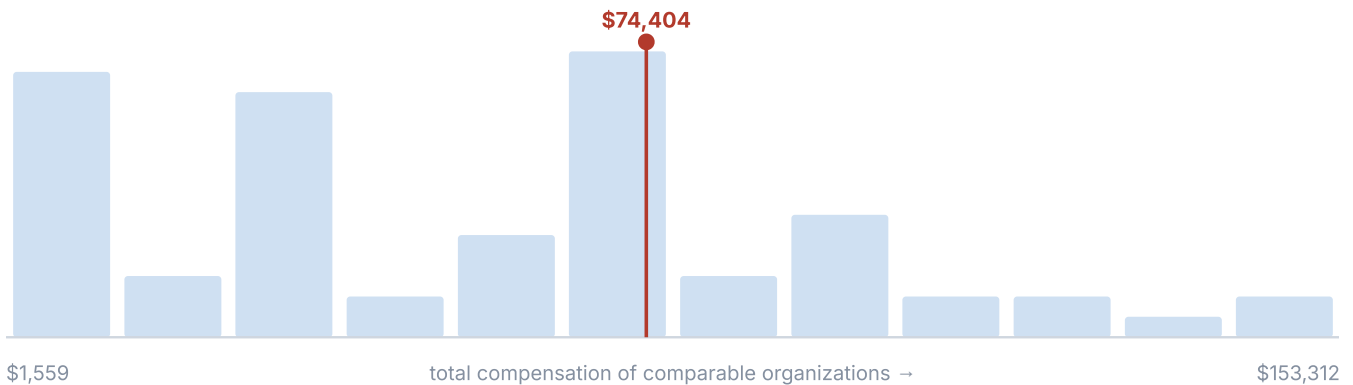
BUDGET Total revenue between \$330,234 and \$739,330 — 0.67x to 1.50x the subject's \$492,887 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N99), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography

→ **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,422

\$27,755

\$59,698

\$77,427

\$103,862

\$74,404



■ 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 PA 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
Scholastic Archery Association	KY	\$491,886	Executive Director	\$82,110	\$92,087	2022
B&b Sports Academy	NE	\$483,666	Director/sec	\$21,458	\$22,479	2024
Palisades Predators Hockey Club In	NY	\$482,619	President	\$5,000	\$4,287	2025
Charlottesville Community Bikes	VA	\$503,575	Executive Director (Through 10/2024)	\$78,123	\$73,471	2024
California Ultimate Association	CA	\$504,183	Executive Director	\$35,868	\$31,058	2023
Capoeira For Tomorrow Inc	FL	\$512,513	Vp/ Executive Director	\$40,000	\$36,600	2024
Washington State Referee Committee	WA	\$513,766	State Referee Administrator	\$32,190	\$28,070	2024
Delta Sculling Center	CA	\$466,628	Executive Di	\$10,200	\$8,832	2023
Sports Quest	TX	\$520,075	Executive Director	\$99,000	\$96,457	2024
Wilderness Leadership &	DC	\$533,486	President &	\$179,371	\$153,312	2024
Excel Sports League	CA	\$450,286	President Dir	\$138,000	\$116,066	2024
Little East Conference Inc	RI	\$446,666	Clerk/commissnr	\$99,808	\$93,216	2024
Luke5adventures	OH	\$539,353	Vice Chair	\$64,400	\$66,436	2024
Edina Soccer Association	MN	\$542,521	Executive Di	\$70,720	\$68,063	2024
Coon Rapids Mat Bandits Wrestling	MN	\$439,786	President	\$2,400	\$2,310	2024
Boston Taekwondo Project Inc	MA	\$439,323	Director/chairman	\$90,802	\$77,427	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
All Hands Boatworks Inc	WI	\$547,009	Executive Director	\$66,012	\$67,148	2024
Clipped In For Life	CA	\$438,246	Vice President	\$79,591	\$66,941	2024
Women Of Oz Nwa	AR	\$434,474	Executive Di	\$50,650	\$57,091	2023
Still I Run	MI	\$426,743	Executive Director	\$65,000	\$65,347	2024
Ybl Basketball Inc	NY	\$561,132	President	\$108,462	\$95,461	2024
Ghisallo Cycling Initiative	TX	\$561,972	Executive Director	\$80,000	\$80,247	2023
Southern Homestead Soccer Academy Inc	FL	\$422,979	President	\$41,464	\$39,060	2023
Quantum Martial Arts	CA	\$565,812	Executive Director, Treasurer	\$174,700	\$146,932	2024
Knoxville Flyers Inc	TN	\$408,595	Director	\$2,340	\$2,396	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	65 organizations. Compensation range \$1,559–\$153,312; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$492,887); for reference, expenses \$543,391 and assets \$273,066.
ROLE MATCH	Adriana Atencio, reported title "EXECUTIVE D", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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)	63 rd
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	69 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 (Adriana Atencio) 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 65 similarly situated organizations (Same NTEE sector (N99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$74,404 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.