

Parker County Miracle League

Executive Director / CEO

EIN 471025971

TX · NTEE N63

FY ending 2025-01-31

June 9, 2026

This analysis benchmarks the total compensation of **James Gray, Executive Director / CEO** (\$35,000) against **every comparable organization** that fit the selection criteria — **109** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

Benchmarked executive: James Gray — reported title "EXECUTIVE DIREC", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

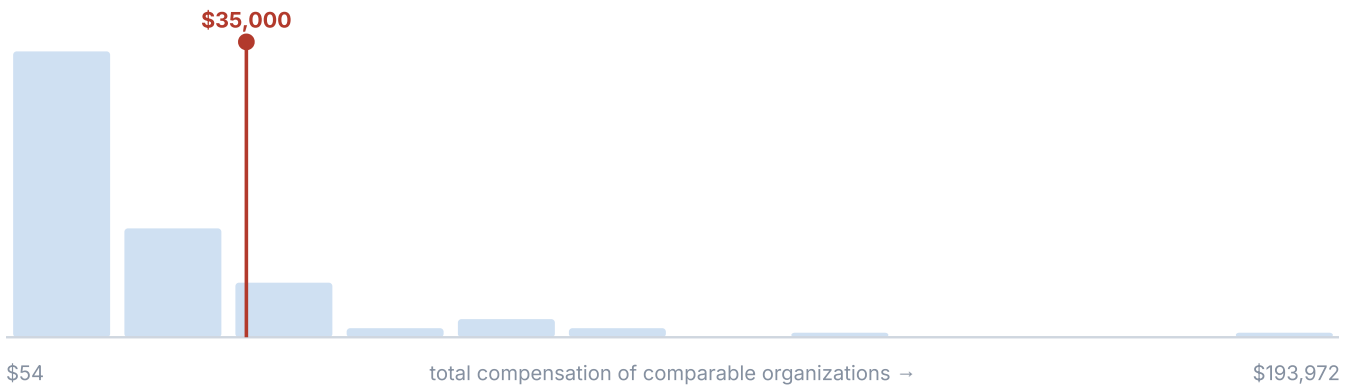
SECTOR Organizations sharing the subject's NTEE classification (N63).

BUDGET Total revenue between \$48,084 and \$107,652 — 0.67x to 1.50x the subject's \$71,768 (the band tightens as size grows).

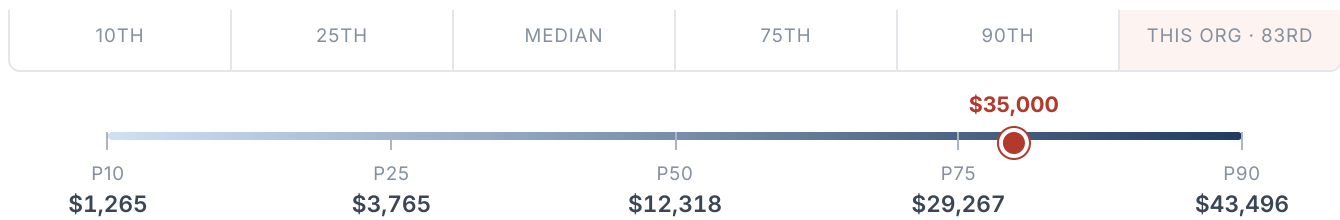
GEOGRAPHY Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

109 organizations qualified on sector, size, and geography → **109** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,265	\$3,765	\$12,318	\$29,267	\$43,496	\$35,000
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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 TX 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
Dunn County Fish & Game Association	WI	\$71,734	Treasurer	\$2,528	\$2,709	2024
Montgomery County Tennis & Education Foundation	MD	\$71,557	Executive Director	\$11,309	\$10,849	2024
Dickson County Fair Association	TN	\$70,573	Secretary	\$9,600	\$10,660	2023
Weston Field Hockey Club Inc	TX	\$70,453	President	\$6,950	\$7,345	2023
Rocky Mountain Wrestling	UT	\$73,112	President	\$410	\$431	2024
Team Redlands	CA	\$70,200	Ceo	\$29,500	\$26,911	2023
Aspen Winter Sports Foundation Inc	CO	\$69,958	Former Executive Director	\$41,771	\$41,100	2024
Duluth Heritage Sports Center	MN	\$73,881	Trustee/gene	\$1,465	\$1,529	2023
Lido Sports School Inc	NY	\$74,793	President	\$6,000	\$5,564	2024
Greater Renton-tukwila Youth Soccer Association	WA	\$68,590	Registrar	\$7,500	\$6,890	2024
Ngf Education Inc	FL	\$75,000	President & Coo	\$16,851	\$16,724	2023
Mora Traveling Baseball Association	MN	\$67,934	President	\$1,974	\$2,001	2024
Alleghany Highlands Trails Alliance	VA	\$67,917	Director Of Operations	\$57,500	\$56,970	2024
Foundation Of Louisiana Bowling Proprietors Assoc	LA	\$75,634	Treasurer	\$2,600	\$3,025	2023
Mohawk Valley Stewardship Council	CA	\$76,138	Director	\$4,250	\$3,765	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Florida United Youth Soccer Association	FL	\$76,547	President	\$300	\$282	2025
Usa Ultimate Foundation	CO	\$76,686	Director	\$7,264	\$7,147	2024
Linn-mar Basketball Academy	IA	\$76,772	Director	\$12,000	\$13,483	2024
Squibnocket Bass And Surf Club Ltd	MA	\$66,750	President & Treasurer	\$10,000	\$9,494	2023
Youth Ministry Resources Inc	GA	\$76,969	Founder/ceo	\$188,000	\$193,972	2024
Young Mens Democratic Club	PA	\$77,039	Manager	\$28,600	\$29,267	2024
San Diego Usbc Assoc Inc	CA	\$77,360	Assoc. Manager	\$15,000	\$12,948	2025
Central Iowa Figure Skating Club Inc	IA	\$65,921	Director	\$1,320	\$1,483	2024
Olivet Blue Mountain Camp Inc	PA	\$78,421	President/ceo	\$25,633	\$27,005	2023
Marco Island Community Parks	FL	\$64,679	Chair	\$720	\$694	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2025 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 TX 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	109 organizations. Compensation range \$54–\$193,972; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$71,768); for reference, expenses \$146,495 and assets \$2,050,277. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	James Gray, reported title <i>"EXECUTIVE DIREC"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	83 rd
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	78 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 (James Gray) 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 109 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,000 is reasonable (approximately the 83rd 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.