

Dragon Elite Baseball Club

Executive Director / CEO

EIN 475260451

WA · NTEE N60

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Fernando Da Silva, Executive Director / CEO** (\$58,000) against **every comparable organization** that fit the selection criteria — **175** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Fernando Da Silva — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N60).

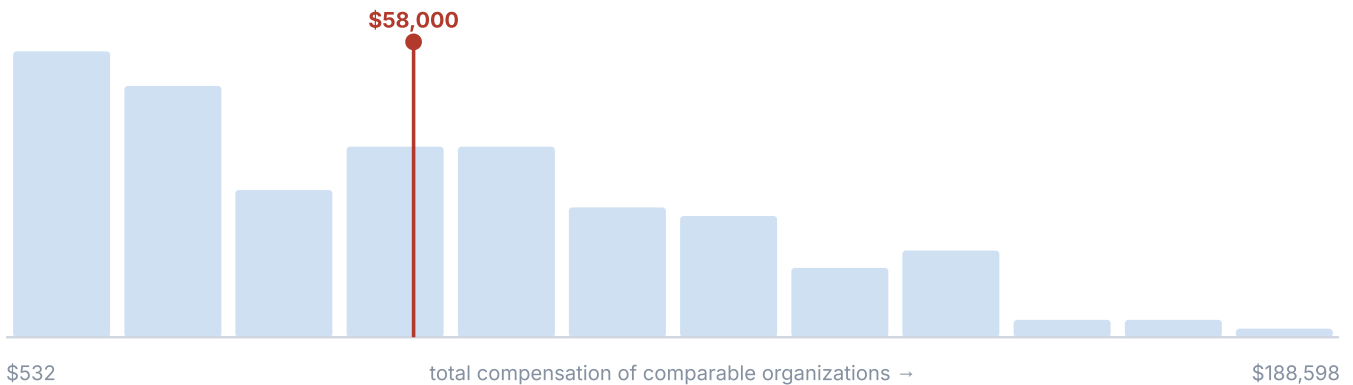
BUDGET Total revenue between \$321,411 and \$719,578 — 0.67x to 1.50x the subject's \$479,719 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

175 organizations qualified on sector, size, and geography

→ **175** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,036	\$22,597	\$52,915	\$85,306	\$117,343	\$58,000
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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 WA 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
Sheriffpolice Activities League Of Memphis And Shelby County	TN	\$481,443	Chief Visionary Officer	\$17,475	\$20,517	2024
Football Alliance Inc	CA	\$482,138	Treasurer	\$30,833	\$28,971	2025
Girls In Cooperation Gymnastic Training Center Inc	PA	\$483,042	President	\$41,533	\$47,628	2023
Twin Ports Gymnastics Club Inc	WI	\$483,141	Gym Director	\$63,075	\$71,679	2025
Crossroads Volleyball Inc	IN	\$472,508	Director	\$22,150	\$26,090	2024
North Cincinnati Classics Inc	OH	\$469,545	Director	\$29,500	\$34,899	2024
Webfoot Juniors Volleyball Club	OR	\$469,211	Director	\$40,000	\$41,490	2024
The Oakdale Athletic	MN	\$491,120	Gambling Man	\$84,443	\$95,949	2023
Capo Boxing Gym Inc	CA	\$492,230	President	\$52,000	\$51,634	2023
Arsenal Volleyball Academy Inc	OH	\$466,950	President Treasurer	\$8,000	\$9,464	2024
Boco Volleyball Athletic Club Corp	CO	\$492,571	Vice President	\$2,004	\$2,091	2025
Cincinnati Ultimate Players	OH	\$465,900	Dir Of Operations	\$60,000	\$73,077	2023
Russell Mill Swim And Tennis Club Inc	MA	\$493,844	President	\$1,150	\$1,188	2023
Spike Frog Volleyball	TX	\$464,402	President	\$60,000	\$67,037	2024
Jacobs Chance Inc	VA	\$459,857	Executive Director	\$72,018	\$77,668	2024
Bloomington Athletic Association	MN	\$459,103	Admin	\$44,108	\$50,118	2023
Off The Ropes	CO	\$458,966	Director	\$104,532	\$115,262	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Catalyst Volleyball Inc	TX	\$457,259	Director	\$79,200	\$86,209	2025
San Francisco Juniors Volleyball Club	CA	\$502,252	Secretary	\$17,055	\$16,449	2024
Tampa North Volleyball Club Inc	FL	\$502,701	Chair	\$65,960	\$69,210	2024
Schenectady Swim Club	NY	\$504,315	Head Coach	\$115,225	\$116,296	2024
We Are Volleyball Elite	CA	\$453,711	President	\$136,669	\$131,814	2024
Hoopfluence Inc	FL	\$508,822	Executive Secretary	\$68,000	\$71,351	2024
Bay Area Volleyball Academy Of	MD	\$509,642	President	\$4,845	\$5,059	2024
Spartanburg United Soccer Academy	SC	\$448,204	Director	\$60,000	\$69,914	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	175 organizations. Compensation range \$532–\$188,598; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$479,719); for reference, expenses \$488,082 and assets \$2,662.
ROLE MATCH	Fernando Da Silva, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers 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	54 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	53 rd

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 (Fernando Da Silva) 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 175 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,000 is reasonable (approximately the 54th 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.