

# Cumberland Hot Stove League In

Executive Director / CEO

EIN 521825498  
 MD · NTEE N63Z  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **April Howser, Executive Director / CEO** (\$12,990) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** April Howser — reported title “SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N63Z).
- BUDGET** Total revenue between \$161,784 and \$362,205 — 0.67x to 1.50x the subject's \$241,470 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

**74** organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,389	\$6,031	\$14,928	\$27,329	\$55,092	<b>\$12,990</b>
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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 MD 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
<a href="#">Youth Baseball Of Reading Inc</a>	MA	\$243,088	Director	\$590	<b>\$567</b>	2024
<a href="#">Pittsburgh Hardball Academy Inc</a>	PA	\$243,161	President An	\$12,143	<b>\$13,335</b>	2023
<a href="#">Bellevue Sports Athletic Association Inc</a>	TN	\$243,464	Treasurer	\$16,511	<b>\$19,112</b>	2023
<a href="#">Doom</a>	OH	\$243,826	President	\$22,610	<b>\$24,954</b>	2025
<a href="#">Little League Baseball Inc</a>	CO	\$237,168	Umpire In Chief	\$2,720	<b>\$2,790</b>	2024
<a href="#">Nor Cal Legends Fast Pitch Softball</a>	CA	\$236,732	President/di	\$23,165	<b>\$22,027</b>	2023
<a href="#">Jb Yeager Baseball Inc</a>	OH	\$236,421	Treasurer	\$5,000	<b>\$5,664</b>	2024
<a href="#">Little League Baseball Inc</a>	MI	\$236,305	Commissioner	\$5,000	<b>\$5,520</b>	2024
<a href="#">Madison Baseball Association</a>	MN	\$246,682	President	\$5,000	<b>\$5,441</b>	2023
<a href="#">Global Sports Federation Inc</a>	GA	\$246,884	Executive Di	\$74,400	<b>\$80,017</b>	2024
<a href="#">East Coast Professional Baseball Showcase Inc</a>	FL	\$235,849	Vp	\$12,000	<b>\$12,058</b>	2024
<a href="#">Folsom Athletic Association Inc</a>	CA	\$234,731	Treasurer	\$2,400	<b>\$2,217</b>	2024
<a href="#">Casper Crush Inc</a>	WY	\$234,337	Executive Director	\$15,000	<b>\$17,181</b>	2024
<a href="#">Santa Barbara Foresters Inc</a>	CA	\$232,664	Executive Dir.	\$15,000	<b>\$13,854</b>	2024
<a href="#">Hampton Roads Basketball Officials</a>	VA	\$252,662	Rules Interpret	\$4,315	<b>\$4,588</b>	2023
<a href="#">East Cobb Fastpitch Inc</a>	GA	\$227,705	Ceo	\$60,000	<b>\$66,435</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pittsburgh Spirit Softball</a>	PA	\$223,167	Vice President/treasurer	\$15,000	<b>\$16,473</b>	2023
<a href="#">Spokane Baseball Club</a>	WA	\$261,047	President	\$11,000	<b>\$10,845</b>	2023
<a href="#">West Linn High School Baseball Alumni Assn Inc</a>	OR	\$261,682	Vice President	\$12,185	<b>\$11,792</b>	2025
<a href="#">Asa-usa Softball Nj District 2</a>	NJ	\$219,927	Trustee	\$15,000	<b>\$14,748</b>	2023
<a href="#">Kindred Youth Baseball</a>	ND	\$263,269	President	\$6,700	<b>\$7,865</b>	2024
<a href="#">California Competitive Youth Baseball</a>	CA	\$218,875	President	\$59,000	<b>\$56,104</b>	2023
<a href="#">Buzz Lightning Baseball Academy Inc</a>	TX	\$218,538	Sec/treas	\$21,000	<b>\$23,133</b>	2023
<a href="#">New England Diamond Gems</a>	NH	\$215,457	Executive Di	\$39,300	<b>\$38,815</b>	2024
<a href="#">Frank Manning Baseball League</a>	TX	\$213,112	President	\$5,836	<b>\$6,244</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 74 organizations. Compensation range \$528–\$101,045; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$241,470); for reference, expenses \$157,006 and assets \$776,819.

**ROLE MATCH** April Howser, reported title "*SECRETARY*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	45 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	46 <sup>th</sup>
Reportable pay only (column D), adjusted	46 <sup>th</sup>
All sources (D + E + F), adjusted	45 <sup>th</sup>

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 (April Howser) 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 74 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,990 is reasonable (approximately the 45<sup>th</sup> 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.