

Franklin-simpson Baseball Boosters Inc

Executive Director / CEO

EIN 542144504

KY · NTEE O11

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Casey Gammons, Executive Director / CEO** (\$2,200) against **every comparable organization** that fit the selection criteria — **883** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

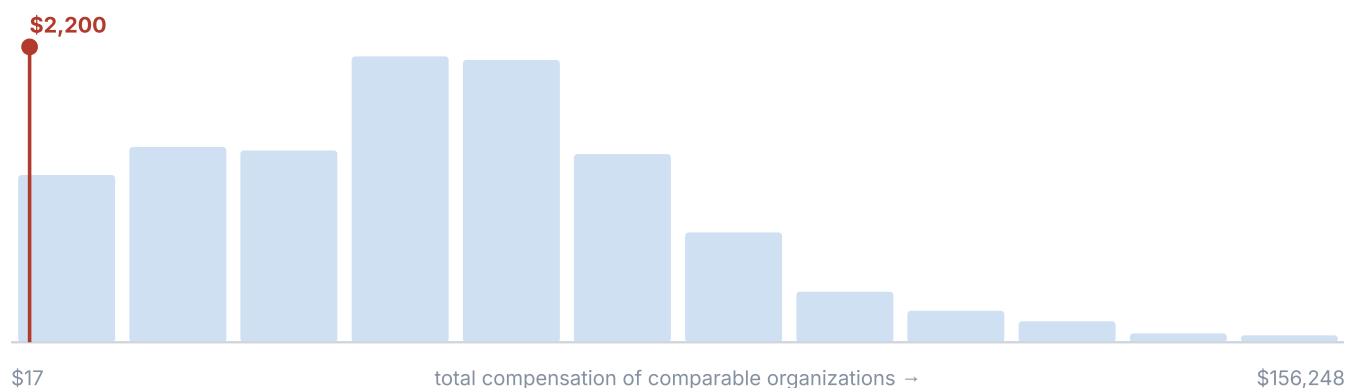
Benchmarked executive: Casey Gammons — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O11).
BUDGET	Total revenue between \$190,316 and \$426,082 — 0.67x to 1.50x the subject's \$284,055 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

883 organizations qualified on sector, size, and geography → **883** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,939	\$27,695	\$48,916	\$67,006	\$85,632	\$2,200
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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 KY 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
Connections 4 Kids	CO	\$284,091	Executive Director	\$91,629	\$79,671	2025
Parks Community Support Services Inc	LA	\$283,953	Director	\$40,800	\$43,052	2023
Jo-ota Methodist Association	MO	\$283,639	Executive Di	\$49,904	\$50,650	2023
School Of Unity And Liberation	CA	\$283,558	Executive Dir.	\$76,013	\$62,898	2023
Next Generation Ministries Inc	LA	\$283,541	Ceo, Director	\$60,360	\$61,864	2024
Childrens Justice And Advocacy Center	IN	\$284,683	Executive Director	\$42,124	\$42,568	2023
Badger Association For Athletic Develop	CA	\$283,416	President & Ceo	\$45,500	\$36,570	2024
Girls On The Run 334	NJ	\$283,331	Council Director	\$57,145	\$47,490	2024
Valley Friendship Club	MN	\$284,830	Executive Director	\$66,135	\$62,622	2023
Seeds In The Middle Inc	NY	\$283,237	Director	\$144,000	\$121,115	2024
Boys And Girls Club Of Los Fresnos Texas	TX	\$283,161	Executive Director	\$73,809	\$70,751	2023
Essex Chips Inc	VT	\$282,988	Executive Director	\$77,461	\$72,570	2024
The Children's Playhouse Inc	NC	\$285,287	Executive Director	\$66,118	\$61,950	2025
100cameras	NY	\$285,412	Ceo	\$28,793	\$24,217	2024
Urbanpromise Arkansas Inc	AR	\$282,639	Executive Director	\$45,835	\$49,371	2023
Champions Of Youth Inc	IN	\$285,623	Executive Dir.	\$55,120	\$55,702	2023
No Longer Fatherless Inc	FL	\$285,628	Executive Dir.	\$55,000	\$48,092	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Youth Activism Project	MD	\$285,671	Chief Executive Officer	\$102,246	\$88,974	2024
Kids Junior Rodeo Association Of	TX	\$285,685	Secretary	\$4,854	\$4,519	2024
Dont Shoot Guns Shoot Hoops	MN	\$286,035	Founder & Ceo	\$84,340	\$77,569	2024
Joshuas Camp Corporation	WI	\$282,047	Camp Director	\$45,500	\$44,229	2024
Big Brothers Big Sisters Of The	WI	\$281,982	Executive Director	\$63,867	\$63,917	2023
Casa Of Scott County Inc	IN	\$286,281	Executive Director	\$64,010	\$62,830	2024
Washington Student Cycling League	WA	\$286,348	Executive Director	\$95,000	\$81,505	2023
Envision Your Pathway Inc	CA	\$286,377	Executive Director	\$104,000	\$81,433	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	883 organizations. Compensation range \$17–\$156,248; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$284,055); for reference, expenses \$160,790 and assets \$368,796. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Casey Gammons, reported title " <i>TREASURER</i> ", 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.
RELATED-ORG PAY	32 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 11 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	1 st

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 (Casey Gammons) 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 10, 2026, comparing compensation against 883 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,200 is reasonable (approximately the 1st 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 10, 2026.