





## ● 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 NC 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="#">Kids On The Ball Inc</a>	VT	\$248,626	Chairman	\$55,702	<b>\$55,863</b>	2023
<a href="#">Junior Tennis Foundation Inc</a>	NY	\$249,993	Executive Director & Ceo	\$80,000	<b>\$72,029</b>	2023
<a href="#">South Atlanta Community Tennis</a>	GA	\$237,219	Ceo/executive Director	\$25,875	<b>\$25,923</b>	2023
<a href="#">Urban Squash Twin Cities</a>	MN	\$227,290	Executive Director	\$86,488	<b>\$82,709</b>	2024
<a href="#">Dna Tennis Foundation Of Central Texas</a>	TX	\$221,978	President	\$1,246	<b>\$1,206</b>	2024
<a href="#">Washington Inner City Lacrosse</a>	DC	\$271,843	Executive Director	\$100,600	<b>\$87,961</b>	2023
<a href="#">Firehawks Lacrosse Club</a>	CA	\$217,338	Former Executive Director	\$27,308	<b>\$22,233</b>	2025
<a href="#">Rochester Community Squash Inc</a>	NY	\$215,860	Executive Director	\$111,300	<b>\$100,210</b>	2023
<a href="#">Sandhills Sandsharks Inc</a>	NC	\$211,539	Head Coach	\$55,995	<b>\$57,649</b>	2023
<a href="#">Northern Ca Junior Lacrosse Association</a>	CA	\$288,145	Secretary	\$6,300	<b>\$5,265</b>	2024
<a href="#">Greater Pottstown Tennis &amp; Learning</a>	PA	\$196,238	Exec Directo	\$73,980	<b>\$71,400</b>	2024
<a href="#">Five Star Volleyball Club Inc</a>	CO	\$296,416	President	\$42,140	<b>\$40,262</b>	2023
<a href="#">Mahtomedi Youth Lacrosse Association</a>	MN	\$179,245	Boys Varsity Coach	\$1,000	<b>\$985</b>	2023
<a href="#">Montgomery County Tennis Association</a>	MD	\$178,958	Executive Director	\$32,083	<b>\$29,029</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Aspen Lacrosse Club</a>	CO	\$314,979	President	\$61,000	<b>\$56,608</b>	2024
<a href="#">River Cities Tennis Association</a>	IA	\$165,648	Executive Di	\$25,884	<b>\$27,429</b>	2024
<a href="#">Phoenix After School Sports Inc</a>	AZ	\$339,366	Executive Director	\$42,000	<b>\$39,092</b>	2024
<a href="#">Austin High School Boys Lacrosse</a>	TX	\$341,177	Director/hc	\$89,839	<b>\$84,732</b>	2025
<a href="#">Greater Baltimore Tennis Patrons</a>	MD	\$353,220	President	\$85,486	<b>\$77,348</b>	2024
<a href="#">Sioux Falls Tennis Association</a>	SD	\$365,057	Director	\$2,000	<b>\$2,199</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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** 20 organizations. Compensation range \$985–\$100,210; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$245,741); for reference, expenses \$220,292 and assets \$129,502.

**ROLE MATCH** Susan Brodeur, reported title "*EX. DIR., LEAGUE COORD.*", 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	80 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	75 <sup>th</sup>
Reportable pay only (column D), adjusted	80 <sup>th</sup>
All sources (D + E + F), adjusted	80 <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 (Susan Brodeur) 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 20 similarly situated organizations (Same NTEE sector (N66), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,046 is reasonable (approximately the 80<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.