

North Carolina Baseball Academy Baseball Clubs Inc

Executive Director / CEO

EIN 562279680
NC · NTEE N63
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Katherine Rumsey, Executive Director / CEO** (\$6,000) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Katherine Rumsey — 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 (N63).

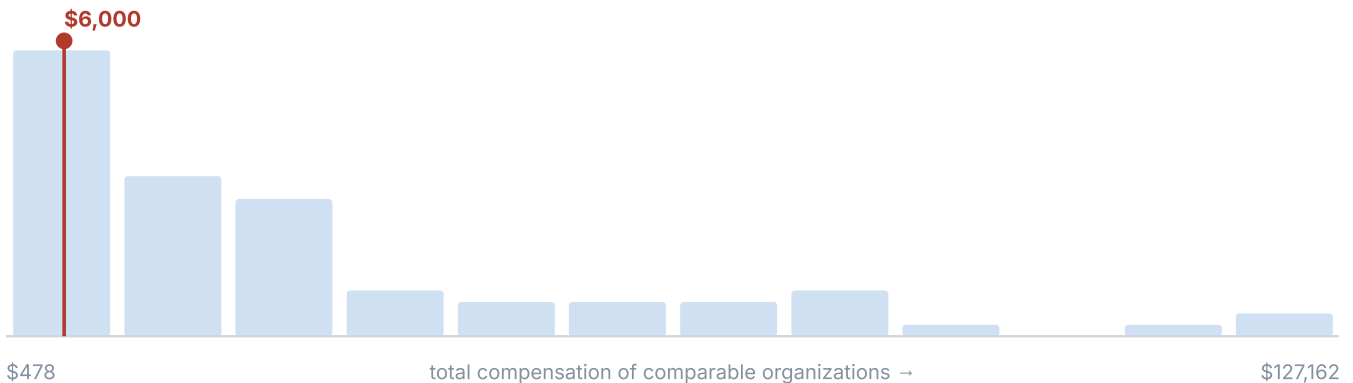
BUDGET Total revenue between \$236,467 and \$529,404 — 0.67x to 1.50x the subject's \$352,936 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

72 organizations qualified on sector, size, and geography

→ **72** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,825 10TH	\$9,529 25TH	\$17,739 MEDIAN	\$39,548 75TH	\$74,372 90TH	\$6,000 THIS ORG · 21ST
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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 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
Usa Softball Of Texas	TX	\$353,932	President	\$1,000	\$968	2024
Lincoln Dominators Baseball	NE	\$355,599	President	\$13,000	\$13,532	2024
Hooks Baseball Nw	WA	\$348,892	Executive Director	\$34,481	\$30,759	2023
Massachusetts Tier Ii Midget Development	MA	\$348,761	President	\$61,518	\$55,082	2023
Sodervilleblaine Athletic Association	MN	\$347,670	Member At Large	\$500	\$478	2024
Lady Hustle Fastpitch	CA	\$361,352	Ceo (Former Officer)	\$30,000	\$25,811	2023
Arlington Girls Softball Association	VA	\$362,515	Co-registrar/spirit Commissioner	\$10,000	\$9,345	2024
Spirit Youth Sports Inc	CA	\$342,505	Executive Director	\$109,401	\$91,427	2024
Baltimore Urban Baseball Association Inc	MD	\$364,367	President	\$137,381	\$124,303	2024
The Miracle League Of The Lehigh Valley	PA	\$341,094	Executive Director	\$71,497	\$71,042	2023
Worcester County Crush Inc	MA	\$339,181	Director	\$5,500	\$4,783	2024
Durango Youth Soccer Association Inc	CO	\$367,764	Executive Dir.	\$53,967	\$50,082	2024
Fairfax Adult Softball Inc	VA	\$368,576	Board Member	\$4,050	\$3,897	2023
Sunbelt Baseball League Inc	GA	\$335,634	League Director	\$9,600	\$9,618	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kentucky Baseball Club Inc	KY	\$334,428	Vice-president	\$10,035	\$10,434	2024
Bloomington-normal Girls Softball	IL	\$334,062	President	\$2,925	\$2,783	2024
Diamond Council Of Columbia Inc	MO	\$376,782	Executive Director	\$62,304	\$63,865	2024
Nevada Asa J O Softball Association	NV	\$325,966	President, T	\$13,897	\$13,482	2024
Burr Ridge Willowbrook Girls Softball	IL	\$382,905	Director	\$10,008	\$9,522	2024
Suburban Girls Softball	OH	\$385,447	Vice President Treasurer	\$1,500	\$1,538	2024
Anchorage Bucs Baseball Club Inc	AK	\$388,837	General Mana	\$86,724	\$78,175	2025
Green Mountain Community Baseball Inc	VT	\$314,926	President/general Man	\$23,000	\$22,405	2024
Positive Sports Training Inc	IA	\$392,354	Chief Umpire	\$12,000	\$12,716	2024
Usa Softball Of Massachusetts	MA	\$312,968	Director	\$30,000	\$26,091	2024
Lake Region Baseball Boosters	ND	\$306,855	Treasury	\$19,700	\$21,541	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.

● Sample, role match & sensitivity

PEER COUNT 72 organizations. Compensation range \$478–\$127,162; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$352,936); for reference, expenses \$390,155 and assets \$157,554.

ROLE MATCH Katherine Rumsey, 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 4 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	21 st
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	21 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 (Katherine Rumsey) 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 72 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,000 is reasonable (approximately the 21st 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.