

South Atlanta Community Tennis

Executive Director / CEO

EIN 581885686
 GA · NTEE N66
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Samuel Kennedy Sr, Executive Director / CEO** (\$25,875) against **every comparable organization** that fit the selection criteria — **19** 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

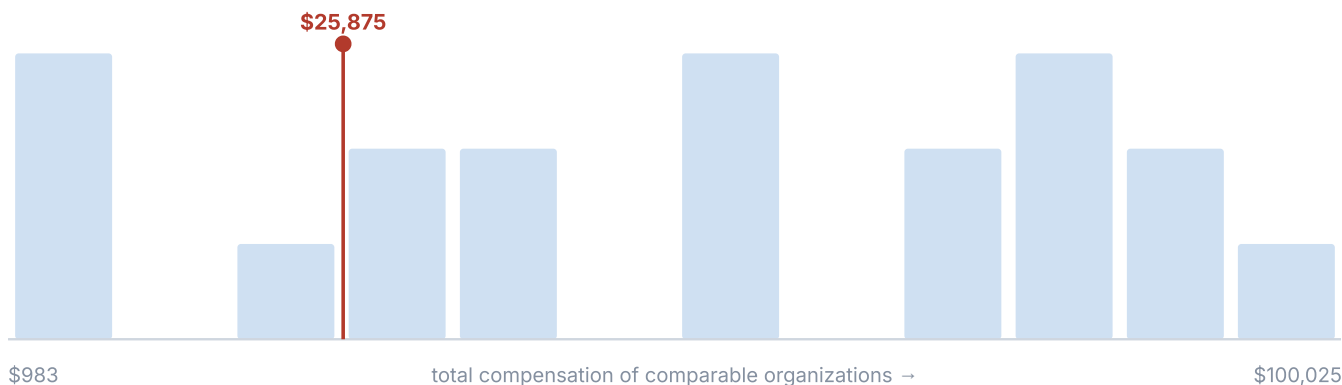
Benchmarked executive: Samuel Kennedy Sr — reported title “CEO/Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N66).
BUDGET	Total revenue between \$158,936 and \$355,828 — 0.67x to 1.50x the subject's \$237,219 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N66), nationwide + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,445	\$28,177	\$56,504	\$79,550	\$85,220	\$25,875
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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 GA 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
Greensboro Tennis Organization Inc	NC	\$245,741	Ex. Dir., League Coord.	\$82,046	\$81,894	2024
Urban Squash Twin Cities	MN	\$227,290	Executive Director	\$86,488	\$82,556	2024
Kids On The Ball Inc	VT	\$248,626	Chairman	\$55,702	\$55,760	2023
Junior Tennis Foundation Inc	NY	\$249,993	Executive Director & Ceo	\$80,000	\$71,896	2023
Dna Tennis Foundation Of Central Texas	TX	\$221,978	President	\$1,246	\$1,204	2024
Firehawks Lacrosse Club	CA	\$217,338	Former Executive Director	\$27,308	\$22,192	2025
Rochester Community Squash Inc	NY	\$215,860	Executive Director	\$111,300	\$100,025	2023
Sandhills Sandsharks Inc	NC	\$211,539	Head Coach	\$55,995	\$57,542	2023
Washington Inner City Lacrosse	DC	\$271,843	Executive Director	\$100,600	\$87,798	2023
Greater Pottstown Tennis & Learning	PA	\$196,238	Exec Directo	\$73,980	\$71,268	2024
Northern Ca Junior Lacrosse Association	CA	\$288,145	Secretary	\$6,300	\$5,255	2024
Mahtomedi Youth Lacrosse Association	MN	\$179,245	Boys Varsity Coach	\$1,000	\$983	2023
Montgomery County Tennis Association	MD	\$178,958	Executive Director	\$32,083	\$28,976	2024
Five Star Volleyball Club Inc	CO	\$296,416	President	\$42,140	\$40,187	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
River Cities Tennis Association	IA	\$165,648	Executive Di	\$25,884	\$27,378	2024
Aspen Lacrosse Club	CO	\$314,979	President	\$61,000	\$56,504	2024
Phoenix After School Sports Inc	AZ	\$339,366	Executive Director	\$42,000	\$39,020	2024
Austin High School Boys Lacrosse	TX	\$341,177	Director/hc	\$89,839	\$84,575	2025
Greater Baltimore Tennis Patrons	MD	\$353,220	President	\$85,486	\$77,205	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA cost of living and 2023 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 GA 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	19 organizations. Compensation range \$983–\$100,025; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$237,219); for reference, expenses \$219,840 and assets \$74,857.
ROLE MATCH	Samuel Kennedy Sr, reported title " <i>CEO/Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	21st
Total compensation (D + F), as reported (no adjustments)	16th

Reportable pay only (column D), adjusted

21st

All sources (D + E + F), adjusted

21st

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 (Samuel Kennedy Sr) 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 19 similarly situated organizations (Same NTEE sector (N66), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,875 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.