

# The Cedar Bluff Farragut Optimist Youth

Executive Director / CEO

EIN 621703651

TN · NTEE N60

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Tim Seaton, Executive Director / CEO** (\$4,800) against **every comparable organization** that fit the selection criteria — **189** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 8<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Tim Seaton — reported title "VICE PRESIDENT", 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 (N60).

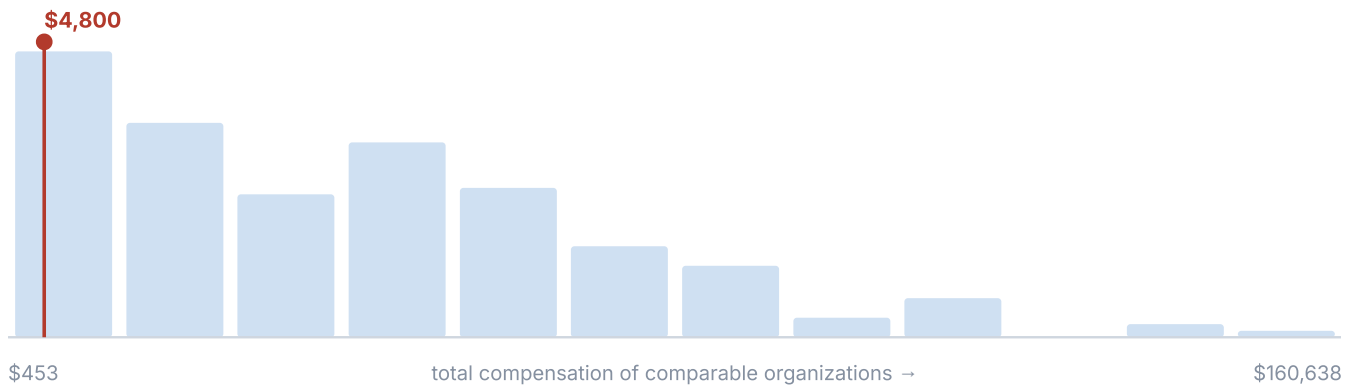
**BUDGET** Total revenue between \$256,346 and \$573,910 — 0.67x to 1.50x the subject's \$382,607 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

**189** organizations qualified on sector, size, and geography

→ **189** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,752

\$15,180

\$38,230

\$61,053

\$82,886

\$4,800

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 8TH
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\$4,800



## ■ 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 TN 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="#">Grassland Athletic Association Inc</a>	TN	\$386,501	Program Dire	\$75,050	<b>\$75,050</b>	2024
<a href="#">Buffalo Turners Inc</a>	NY	\$386,668	Finan.secretary	\$41,752	<b>\$36,953</b>	2023
<a href="#">West Valley Drive Basketball</a>	CA	\$387,446	Director	\$144,360	<b>\$118,591</b>	2024
<a href="#">Southern Swing Volleyball Assn</a>	TX	\$375,052	Sec Treas	\$36,000	<b>\$35,271</b>	2023
<a href="#">Lone Star Field Hockey</a>	TX	\$374,867	Director	\$65,000	<b>\$63,684</b>	2023
<a href="#">Oiler Attack Club Inc</a>	OH	\$390,474	President	\$16,000	<b>\$15,707</b>	2025
<a href="#">New England Youth Cycling Inc</a>	MA	\$391,007	Vice-president And Board Member	\$31,250	<b>\$26,716</b>	2024
<a href="#">Chugiak Youth Sports Association</a>	AK	\$391,749	Program Director	\$94,875	<b>\$88,841</b>	2023
<a href="#">Rock Ridge Youth Hockey Association</a>	MN	\$368,722	Scheduler	\$6,000	<b>\$5,640</b>	2024
<a href="#">Revival Sport Inc</a>	TX	\$396,660	President	\$53,000	<b>\$50,437</b>	2024
<a href="#">Samba Futsal Foundation</a>	CA	\$366,927	President & Ceo	\$88,926	<b>\$73,052</b>	2024
<a href="#">Utah Youth Rugby</a>	UT	\$364,901	President	\$50,000	<b>\$48,684</b>	2024
<a href="#">Rocky Mountain Roller Hockey League Inc</a>	CO	\$363,708	Secretary	\$35,000	<b>\$31,928</b>	2024
<a href="#">Firecrackers Leles</a>	CA	\$363,157	President	\$15,000	<b>\$12,322</b>	2024
<a href="#">Georgia Bikes Inc</a>	GA	\$403,472	Executive Di	\$95,000	<b>\$90,874</b>	2024
<a href="#">Youth Life Skills Foundation Inc</a>	NY	\$404,776	Executive Director	\$84,572	<b>\$72,704</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Usa Youth Education In Shooting Spo</a>	UT	\$359,701	President	\$15,000	<b>\$14,605</b>	2024
<a href="#">Southern Kentucky Elite Volleyball</a>	KY	\$359,688	Coach	\$24,525	<b>\$25,807</b>	2023
<a href="#">Finger Lakes Wrestling Club Inc</a>	NY	\$359,137	Director	\$50,000	<b>\$44,253</b>	2023
<a href="#">Psva Volleyball Academy Inc</a>	FL	\$408,883	President	\$50,430	<b>\$45,070</b>	2024
<a href="#">Crw Events</a>	SC	\$356,310	Event Director	\$85,000	<b>\$82,187</b>	2025
<a href="#">Nebraska Juniors Volleyball Club</a>	NE	\$355,951	Director	\$7,123	<b>\$7,503</b>	2023
<a href="#">Missoula Mountain Bike Coalition</a>	MT	\$355,903	Executive Di	\$65,424	<b>\$67,092</b>	2024
<a href="#">South River Volleyball Club Inc</a>	MD	\$355,373	Club Director	\$6,933	<b>\$6,166</b>	2024
<a href="#">Capoeiradc</a>	DC	\$355,097	Exec Director & Conramestre	\$55,000	<b>\$45,916</b>	2024

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

## ● Sample, role match & sensitivity

PEER COUNT **189** organizations. Compensation range \$453–\$160,638; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$382,607); for reference, expenses \$327,743 and assets \$243,246.

**ROLE MATCH** Tim Seaton, reported title "VICE PRESIDENT", 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** 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 3 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	8 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	7 <sup>th</sup>
Reportable pay only (column D), adjusted	9 <sup>th</sup>
All sources (D + E + F), adjusted	8 <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 (Tim Seaton) 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 189 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,800 is reasonable (approximately the 8<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.