

Lee County Sports Organization

Executive Director / CEO

EIN 650334642

FL · NTEE N70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Allison Gruber, Executive Director / CEO** (\$183,441) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Allison Gruber — reported title “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 (N70).

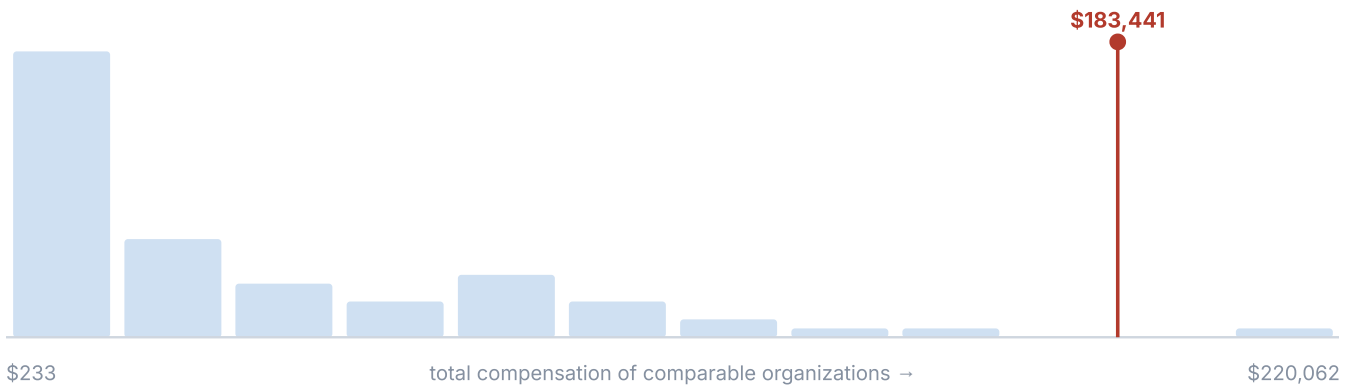
BUDGET Total revenue between \$265,716 and \$594,888 — 0.67x to 1.50x the subject's \$396,592 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

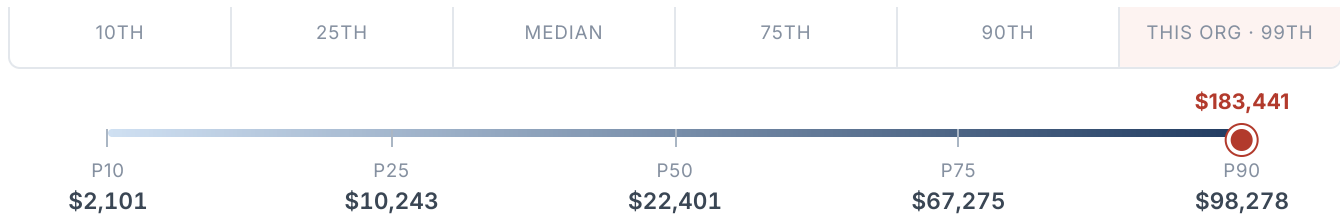
69 organizations qualified on sector, size, and geography

→ **69** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,101	\$10,243	\$22,401	\$67,275	\$98,278	\$183,441
---------	----------	----------	----------	----------	------------------



● 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 FL 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
Greater La Usbc	CA	\$400,113	Assoc. Manager	\$33,990	\$31,243	2024
Whitefish Adult Ice Hockey Association	MT	\$400,607	Director	\$2,440	\$2,727	2025
Kansas State Usbc Inc	KS	\$401,583	Director	\$7,583	\$8,496	2025
Bowhunting Preservation Alliance	MN	\$403,483	President/ce	\$16,800	\$17,671	2024
Eastern Massachusetts Hockey Inc	MA	\$388,653	General Manager	\$15,550	\$15,314	2023
Bellevue Junior Sports Association	NE	\$410,365	Center Director	\$73,851	\$82,373	2025
Altitude Youth Ultimate	CO	\$380,637	Treasurer	\$27,000	\$28,374	2023
United States Bowling Congress Inc	CO	\$413,367	Association Manager	\$34,519	\$34,325	2025
Team Ashburn Synchronized Skating Inc	VA	\$414,449	President	\$9,000	\$9,250	2024
Multnomah Athletic Foundation	OR	\$377,604	Executive Director	\$105,354	\$104,147	2024
California Usbc Association	CA	\$417,199	Assn Mgr	\$15,833	\$14,553	2024
Skyline Conference Inc	NY	\$417,479	Retired Commissioner	\$89,997	\$89,124	2023
Black Girls Run Foundation	VA	\$374,025	Founder And Ceo	\$2,585	\$2,735	2023
Legacy Athletics Inc	WI	\$373,914	President	\$19,038	\$21,789	2023
Oklahoma Senior Games	OK	\$373,057	Executive Director	\$25,000	\$30,169	2023
Weva Inc	NY	\$424,820	President	\$18,559	\$17,392	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Georgia State Usbc Ba	GA	\$427,103	Association Manager	\$10,000	\$10,703	2024
New York Track & Field Inc	NY	\$429,762	First Vice President	\$1,942	\$1,868	2024
Nebraska Usbc Association	NE	\$430,190	Women's Tour	\$17,000	\$19,463	2024
Mat-su Baseball Inc	AK	\$431,016	General Manager	\$117,109	\$119,182	2024
The Greater Los Angeles Softball	CA	\$433,216	Treasurer	\$592	\$544	2024
Amateur Athletic Union Of The United States Inc	CA	\$359,660	Executive Director	\$12,000	\$11,030	2024
Usa Swimming Inc	GA	\$435,384	Former Key Employee	\$27,500	\$29,434	2024
Center For Movement Challenges Inc	GA	\$439,166	Secretary	\$40,000	\$42,813	2024
Michigan Sports Alliance	MI	\$441,332	Executive Director	\$4,835	\$5,469	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 69 organizations. Compensation range \$233–\$220,062; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$396,592); for reference, expenses \$464,516 and assets \$336,566.

ROLE MATCH Allison Gruber, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	99 th
Total compensation (D + F), as reported (no adjustments)	99 th
Reportable pay only (column D), adjusted	99 th
All sources (D + E + F), adjusted	96 th

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 (Allison Gruber) 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 69 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$183,441 is reasonable (approximately the 99th 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.