

# Miracle League Of Delray Beach Inc

Executive Director / CEO

EIN 651248741

FL · NTEE N63

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Julia Kadel, Executive Director / CEO** (\$70,000) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Julia Kadel — 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 (N63).

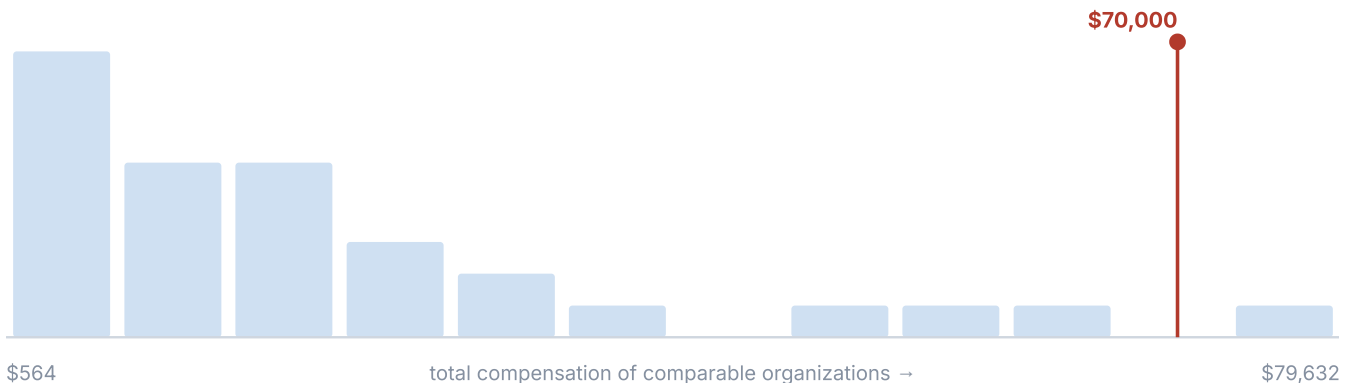
**BUDGET** Total revenue between \$136,900 and \$306,493 — 0.67x to 1.50x the subject's \$204,329 (the band tightens as size grows).

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

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

→ **60** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,205	\$5,893	\$14,233	\$25,142	\$52,812	\$70,000
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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 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
<a href="#">Durango Baseball And Softball</a>	CO	\$206,279	Frm Executive Director	\$11,020	<b>\$11,581</b>	2023
<a href="#">Grand Forks Area Youth Baseball</a>	ND	\$207,309	President/executive Director	\$10,000	<b>\$11,682</b>	2024
<a href="#">Phoenix Futbol Club Inc</a>	NE	\$207,458	Club Administrator	\$15,580	<b>\$17,377</b>	2025
<a href="#">Clarksburg Baseball &amp; Softball Inc</a>	MD	\$199,636	Vice President	\$8,000	<b>\$7,962</b>	2024
<a href="#">Stone City Softball Inc</a>	IL	\$198,811	Director	\$6,105	<b>\$6,389</b>	2024
<a href="#">Northside Pdx</a>	OR	\$209,935	President	\$6,000	<b>\$5,931</b>	2024
<a href="#">Villages Baseball Association Inc</a>	FL	\$198,618	Director - Advanced Baseba	\$1,075	<b>\$1,075</b>	2024
<a href="#">The Natasha Watley Foundation</a>	CA	\$197,027	Executive Di	\$30,000	<b>\$27,575</b>	2024
<a href="#">Denton Boys Baseball Inc</a>	TX	\$211,757	Office Manager	\$20,592	<b>\$21,361</b>	2025
<a href="#">National Amateur Baseball Federation Inc</a>	MS	\$211,878	Executive Director	\$33,000	<b>\$39,124</b>	2024
<a href="#">Frank Manning Baseball League</a>	TX	\$213,112	President	\$5,836	<b>\$6,214</b>	2024
<a href="#">New England Diamond Gems</a>	NH	\$215,457	Executive Di	\$39,300	<b>\$38,628</b>	2024
<a href="#">Buzz Lightning Baseball Academy Inc</a>	TX	\$218,538	Sec/treas	\$21,000	<b>\$23,021</b>	2023
<a href="#">California Competitive Youth Baseball</a>	CA	\$218,875	President	\$59,000	<b>\$55,834</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Harris Ball Club Inc</a>	TN	\$189,235	Hausman Fina	\$21,333	<b>\$23,870</b>	2024
<a href="#">Asa-usa Softball Nj District 2</a>	NJ	\$219,927	Trustee	\$15,000	<b>\$14,677</b>	2023
<a href="#">Pittsburgh Spirit Softball</a>	PA	\$223,167	Vice President/treasurer	\$15,000	<b>\$16,393</b>	2023
<a href="#">East Cobb Fastpitch Inc</a>	GA	\$227,705	Ceo	\$60,000	<b>\$66,116</b>	2023
<a href="#">Ohio Bruins Baseball Inc</a>	OH	\$177,176	President\tr	\$5,000	<b>\$5,637</b>	2024
<a href="#">Santa Barbara Foresters Inc</a>	CA	\$232,664	Executive Dir.	\$15,000	<b>\$13,788</b>	2024
<a href="#">Casper Crush Inc</a>	WY	\$234,337	Executive Director	\$15,000	<b>\$17,098</b>	2024
<a href="#">Folsom Athletic Association Inc</a>	CA	\$234,731	Treasurer	\$2,400	<b>\$2,206</b>	2024
<a href="#">Fm Sports Baseball Club</a>	WA	\$173,834	President & General Manage	\$15,998	<b>\$15,247</b>	2024
<a href="#">Bridge City Little League Inc</a>	TX	\$173,155	Concessions Mgr	\$28,447	<b>\$30,291</b>	2024
<a href="#">East Coast Professional Baseball Showcase Inc</a>	FL	\$235,849	Vp	\$12,000	<b>\$12,000</b>	2024

**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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **60** organizations. Compensation range \$564–\$79,632; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$204,329); for reference, expenses \$191,996 and assets \$462,606.
ROLE MATCH	Julia Kadel, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	6 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	98 <sup>th</sup>
Reportable pay only (column D), adjusted	98 <sup>th</sup>
All sources (D + E + F), adjusted	97 <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 (Julia Kadel) 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 60 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,000 is reasonable (approximately the 97<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.