

The Dipsea Race Foundation

Executive Director / CEO

EIN 680405142

CA · NTEE N70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leon Hunting, Executive Director / CEO** (\$17,000) against **every comparable organization** that fit the selection criteria — **247** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

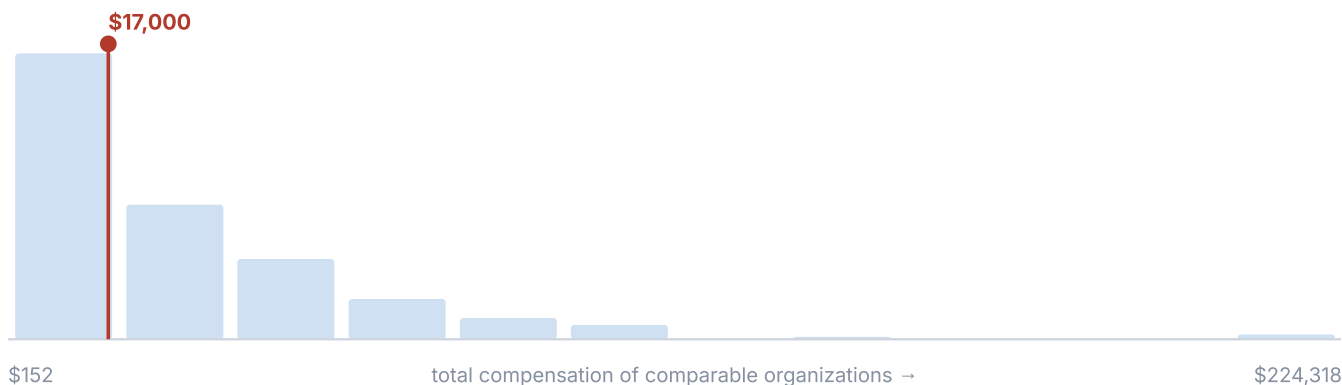
Benchmarked executive: Leon Hunting — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N70).
BUDGET	Total revenue between \$76,262 and \$170,736 — 0.67x to 1.50x the subject's \$113,824 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

247 organizations qualified on sector, size, and geography → **247** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,370	\$5,970	\$19,726	\$40,649	\$63,450	\$17,000
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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 CA 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
Edge Athletics Club Inc	NY	\$113,459	President/di	\$103,333	\$111,329	2023
Heart Shot Ministry Inc	IA	\$114,229	Ceo	\$27,927	\$36,458	2023
Palos Verdes Peninsula High School	CA	\$113,250	Vp Communica	\$3,170	\$3,088	2025
Camp Caleb Christian Association Inc	KY	\$114,624	Director/ Key Employee(jan-aug)	\$22,012	\$28,196	2023
Christian Youth Fellowship Inc	CT	\$114,726	President	\$46,800	\$52,317	2023
Greater Tampa Bowling Associat	FL	\$114,727	President	\$1,500	\$1,589	2025
Wilson Junior Soccer Club	PA	\$115,078	Registrar	\$5,000	\$5,945	2023
The Farmington Community Assoc	NC	\$115,222	Executive Director	\$22,320	\$26,708	2024
Jamestown New Horizons Inc	MO	\$112,421	Treasurer	\$21,250	\$26,835	2023
Competitive Wake Surf Assoc Inc	VA	\$115,266	President	\$31,200	\$35,918	2023
Star Athletic Club	PA	\$112,323	Manager	\$29,415	\$33,971	2024
Washington County Star Trail Association Inc	MN	\$111,985	President	\$2,165	\$2,477	2024
Lakeville South Clay Target Team	MN	\$111,902	Vice Preside	\$5,000	\$5,722	2024
Greater Pittsburgh Usbc	PA	\$111,650	Current Assoc Mgr	\$36,000	\$40,504	2025
Brooklyn Lacrosse Club Inc	NY	\$111,435	Executive Director	\$12,853	\$13,450	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Eastern Slope Ski Club	NH	\$110,724	Board Member	\$7,500	\$8,020	2024
Nelson Armes Post 601 Home Association	PA	\$117,030	Manager	\$9,480	\$11,272	2023
Warburton Chapel Trustees	CT	\$110,465	Trustee	\$3,000	\$3,257	2024
Hawaii Surfing Production Corp	HI	\$110,359	President	\$29,430	\$29,727	2025
Yorktown Junior Athletic Association Inc	IN	\$109,934	Concessions	\$8,900	\$11,190	2023
Needham Youth Basketball League Inc	MA	\$118,405	President	\$11,000	\$11,786	2023
Equine Assisted Development	MI	\$118,444	Executive Director	\$40,673	\$50,053	2023
Beyond Barriers Athletic Foundation	CA	\$108,894	Executive Director	\$8,343	\$8,343	2024
Recreation Center Committee	IA	\$118,835	Director	\$22,200	\$28,150	2024
Morris County Youth Soccer Association	NJ	\$120,204	President	\$14,420	\$14,910	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **247** organizations. Compensation range \$152–\$224,318; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$113,824); for reference, expenses \$142,843 and assets \$903,472.
ROLE MATCH	Leon Hunting, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	47 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	44 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 (Leon Hunting) 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 247 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,000 is reasonable (approximately the 47th 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.