

# Southwest Seniors Golf Association

Executive Director / CEO

EIN 753124183

AZ · NTEE N6A

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Carl Juengst, Executive Director / CEO** (\$6,500) against **every comparable organization** that fit the selection criteria — **712** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Carl Juengst — reported title “President (Fall 2022 to Present)”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (N6A).

**BUDGET** Total revenue between \$115,371 and \$258,294 — 0.67x to 1.50x the subject's \$172,196 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

**712** organizations qualified on sector, size, and geography → **712** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,118	\$7,079	\$20,798	\$44,733	\$65,732	\$6,500
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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 AZ 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="#">Horses N Heroes Of Marion County Inc</a>	FL	\$171,832	Executive Director	\$7,800	<b>\$7,400</b>	2024
<a href="#">Surge Volleyball Club Ri</a>	RI	\$171,831	Director/president	\$3,000	<b>\$2,905</b>	2024
<a href="#">Reach Therapeutic Riding Center</a>	TX	\$172,591	Executive Director	\$41,083	<b>\$41,505</b>	2024
<a href="#">Vail Volleyball Club</a>	CO	\$172,602	Executive Di	\$25,564	<b>\$25,488</b>	2023
<a href="#">Houston Golf Association Inc</a>	TX	\$171,707	President & Ceo	\$329,641	<b>\$342,867</b>	2023
<a href="#">Top Of The Key Foundation Inc</a>	GA	\$172,692	Member	\$25,000	<b>\$25,388</b>	2024
<a href="#">Club Zzu Volleyball Inc</a>	ID	\$173,111	President	\$17,000	<b>\$18,804</b>	2023
<a href="#">Bridge City Little League Inc</a>	TX	\$173,155	Concessions Mgr	\$28,447	<b>\$28,740</b>	2024
<a href="#">Utah Girls Hockey Association Inc</a>	UT	\$170,750	Director	\$9,000	<b>\$9,303</b>	2024
<a href="#">Fm Sports Baseball Club</a>	WA	\$173,834	President & General Manage	\$15,998	<b>\$14,466</b>	2024
<a href="#">Bsp Blacksox Inc</a>	MD	\$170,276	Treasurer	\$1,950	<b>\$1,896</b>	2023
<a href="#">Pittsburgh Pirates Alumni Assoc Inc</a>	PA	\$169,846	Director	\$5,000	<b>\$5,036</b>	2024
<a href="#">California Youth Soccer League</a>	CA	\$169,719	Executive Di	\$47,500	<b>\$42,649</b>	2023
<a href="#">Emilie M Bullowa Memorial Endowment Of</a>	NY	\$169,431	Scout Executive/ceo	\$18,549	<b>\$16,929</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hunters Valley Sportsman Association</a>	PA	\$175,076	Treasurer	\$12,200	<b>\$12,288</b>	2024
<a href="#">Kent Canadian Club</a>	OH	\$169,218	Secretary	\$21,200	<b>\$22,678</b>	2024
<a href="#">Emporia Greensville Rec Assoc Inc</a>	VA	\$175,442	President	\$6,000	<b>\$5,851</b>	2024
<a href="#">South Carolina Festival Of Flowers</a>	SC	\$175,757	President An	\$83,654	<b>\$90,745</b>	2023
<a href="#">Black Iris Social Club</a>	VA	\$175,757	President	\$11,833	<b>\$11,880</b>	2023
<a href="#">Hike It Baby</a>	OR	\$176,148	Executive Director	\$59,260	<b>\$55,581</b>	2024
<a href="#">Gloucester Baystars Football Club Inc</a>	VA	\$176,222	Director	\$6,327	<b>\$6,011</b>	2025
<a href="#">Colorado Soccer Academy</a>	CO	\$176,257	Executive Di	\$20,500	<b>\$19,853</b>	2024
<a href="#">Pacesetters Baseball Inc</a>	NE	\$176,383	President/dean Of Coaches	\$10,200	<b>\$11,407</b>	2023
<a href="#">Tusco Rifle Club Inc</a>	OH	\$167,969	Vice-president	\$19,200	<b>\$20,538</b>	2024
<a href="#">Duluth Nordic Ski Club Inc</a>	MN	\$176,428	Secretary	\$520	<b>\$505</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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** 712 organizations. Compensation range \$1–\$342,867; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$172,196); for reference, expenses \$171,703 and assets \$28,042.

ROLE MATCH	Carl Juengst, reported title " <i>President (Fall 2022 to Present)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	24 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	24 <sup>th</sup>
Reportable pay only (column D), adjusted	27 <sup>th</sup>
All sources (D + E + F), adjusted	23 <sup>rd</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 (Carl Juengst) 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 13, 2026, comparing compensation against 712 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,500 is reasonable (approximately the 24<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 13, 2026.