

New England Diamond Gems

Executive Director / CEO

EIN 800637898

NH · NTEE N63

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Jim Rines, Executive Director / CEO** (\$39,300) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85th** percentile of comparable organizations within the typical range

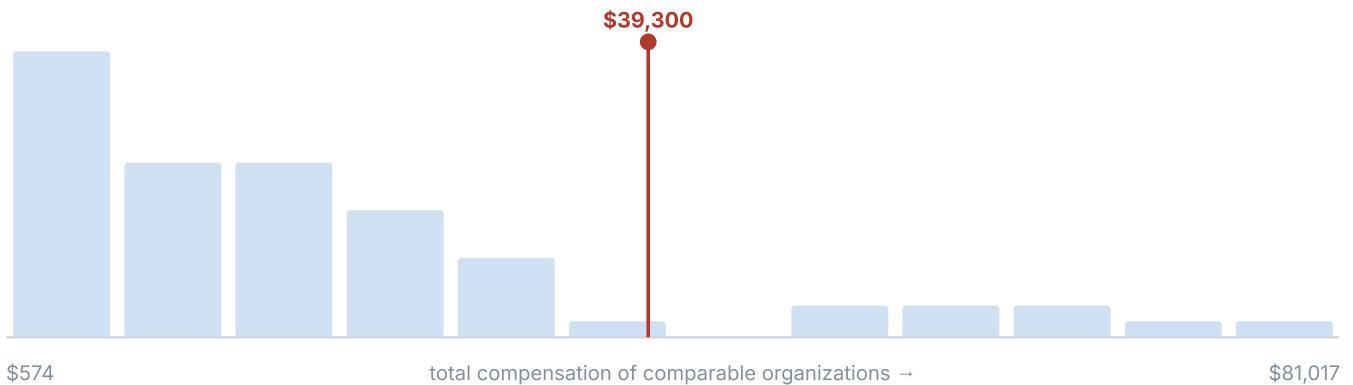
Benchmarked executive: Jim Rines — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N63).
BUDGET	Total revenue between \$144,356 and \$323,185 — 0.67x to 1.50x the subject's \$215,457 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

62 organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,302	\$6,106	\$15,222	\$25,217	\$52,864	\$39,300
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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 NH 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
Frank Manning Baseball League	TX	\$213,112	President	\$5,836	\$6,322	2024
Buzz Lightning Baseball Academy Inc	TX	\$218,538	Sec/treas	\$21,000	\$23,422	2023
California Competitive Youth Baseball	CA	\$218,875	President	\$59,000	\$56,805	2023
National Amateur Baseball Federation Inc	MS	\$211,878	Executive Director	\$33,000	\$39,804	2024
Denton Boys Baseball Inc	TX	\$211,757	Office Manager	\$20,592	\$21,733	2025
Asa-usa Softball Nj District 2	NJ	\$219,927	Trustee	\$15,000	\$14,932	2023
Northside Pdx	OR	\$209,935	President	\$6,000	\$6,034	2024
Pittsburgh Spirit Softball	PA	\$223,167	Vice President/treasurer	\$15,000	\$16,678	2023
Phoenix Futbol Club Inc	NE	\$207,458	Club Administrator	\$15,580	\$17,680	2025
Grand Forks Area Youth Baseball	ND	\$207,309	President/executive Director	\$10,000	\$11,885	2024
Durango Baseball And Softball	CO	\$206,279	Frm Executive Director	\$11,020	\$11,782	2023
Miracle League Of Delray Beach Inc	FL	\$204,329	Executive Director	\$70,000	\$71,217	2024
East Cobb Fastpitch Inc	GA	\$227,705	Ceo	\$60,000	\$67,266	2023
Clarksburg Baseball & Softball Inc	MD	\$199,636	Vice President	\$8,000	\$8,100	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stone City Softball Inc	IL	\$198,811	Director	\$6,105	\$6,500	2024
Villages Baseball Association Inc	FL	\$198,618	Director - Advanced Baseba	\$1,075	\$1,094	2024
Santa Barbara Foresters Inc	CA	\$232,664	Executive Dir.	\$15,000	\$14,028	2024
The Natasha Watley Foundation	CA	\$197,027	Executive Di	\$30,000	\$28,055	2024
Casper Crush Inc	WY	\$234,337	Executive Director	\$15,000	\$17,395	2024
Folsom Athletic Association Inc	CA	\$234,731	Treasurer	\$2,400	\$2,244	2024
East Coast Professional Baseball Showcase Inc	FL	\$235,849	Vp	\$12,000	\$12,209	2024
Little League Baseball Inc	MI	\$236,305	Commissioner	\$5,000	\$5,589	2024
Jb Yeager Baseball Inc	OH	\$236,421	Treasurer	\$5,000	\$5,735	2024
Nor Cal Legends Fast Pitch Softball	CA	\$236,732	President/di	\$23,165	\$22,303	2023
Little League Baseball Inc	CO	\$237,168	Umpire In Chief	\$2,720	\$2,825	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 **62** organizations. Compensation range \$574–\$81,017; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$215,457); for reference, expenses \$186,354 and assets \$95,552.

ROLE MATCH Jim Rines, reported title "*EXECUTIVE DI*", 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	85 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	85 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 (Jim Rines) 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 62 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,300 is reasonable (approximately the 85th 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.