

Eyes Up Sports Ministries

Executive Director / CEO

EIN 812341815

SD · NTEE N11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Erika Hessman, Executive Director / CEO** (\$110,000) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96th** percentile of comparable organizations above the 90th percentile — board review recommended

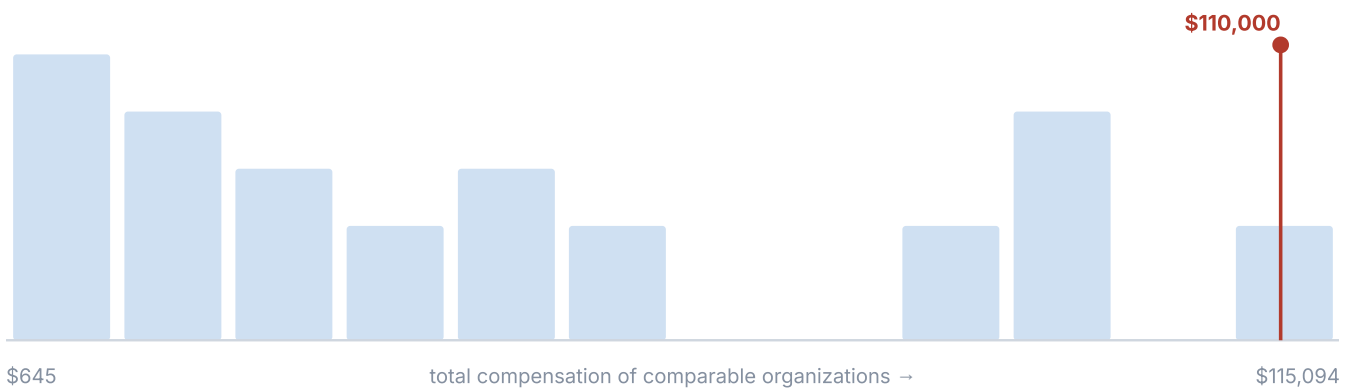
Benchmarked executive: Erika Hessman — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (N11).
- BUDGET Total revenue between \$223,010 and \$499,276 — 0.67x to 1.50x the subject's \$332,851 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (N11), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,210	\$18,252	\$35,557	\$84,067	\$94,446	\$110,000
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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 SD 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
Atlanta Memorial Park Conservancy Inc	GA	\$338,856	Executive Director	\$97,608	\$91,554	2023
Albany Area Gymnastics Association	MN	\$341,559	Executive Di	\$36,000	\$32,232	2024
Virginia Sports Hall Of Fame Foundation	VA	\$345,439	Executive Director	\$95,749	\$86,243	2023
Jp4 Foundation	MN	\$360,334	Executive Dir.	\$88,840	\$81,890	2023
Soaring Society Of America	NM	\$302,513	Executive Director	\$11,873	\$11,913	2023
Hoopla Association	OR	\$300,007	President	\$5,000	\$4,332	2023
Walter Johnson Crew Club Inc	MD	\$365,804	Head Coach	\$22,004	\$18,640	2024
Bodie Foundation	CA	\$369,426	Executive Director	\$68,600	\$53,674	2024
Little Falls Sports Arena	MN	\$372,625	Arena Manager	\$53,015	\$46,242	2025
Yakima Ymca Qalicb	WA	\$276,253	President	\$23,216	\$18,834	2024
Palisades Parks Conservancy Inc	NY	\$391,399	Executive Director	\$140,569	\$115,094	2024
Bravo Athletics Volleyball Club	CA	\$395,765	Ceo	\$73,500	\$57,508	2024
Friends Of The Riverwalk Inc	FL	\$397,125	Executive Director	\$128,471	\$109,356	2024
Camp Aranzazu Foundation	TX	\$401,233	Executive Director	\$102,679	\$95,815	2023
Mbp Helping Hands	GA	\$409,686	Executive Director	\$2,000	\$1,876	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pittsford Crew Inc	NY	\$412,447	Treasurer	\$12,000	\$9,825	2024
Special Olympics Florida Foundation Inc	FL	\$249,798	President	\$40,574	\$35,557	2023
North Bay Officials Organization Inc	CA	\$244,092	President	\$846	\$645	2025
Jesse Owens Runners Club Inc	AL	\$239,017	Director	\$22,140	\$21,673	2024
Usa Climbing Foundation	UT	\$428,081	Chief Executive Officer	\$22,110	\$20,504	2024
Norcal Womens Lacrosse Officials	CA	\$442,334	Director & President	\$5,000	\$4,028	2023
Childhood Drowning Prevention Foundation	CA	\$445,733	President	\$36,550	\$28,597	2024
International Women's Baseball	IL	\$470,046	Ceo	\$105,000	\$93,534	2024
Eagles Athletic Association Inc	IN	\$473,953	Director	\$18,158	\$17,863	2023
Burke River Trail Association	NC	\$491,684	Executive Director	\$45,000	\$41,045	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 27 organizations. Compensation range \$645–\$115,094; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$332,851); for reference, expenses \$396,486 and assets \$74,696.

ROLE MATCH Erika Hessman, reported title "*DIRECTOR*", benchmarked as Executive Director / CEO.
Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	96 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	81 st

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 (Erika Hessman) 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 27 similarly situated organizations (Same NTEE sector (N11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$110,000 is reasonable (approximately the 96th 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.