

Torch Sports Inc

Executive Director / CEO

EIN 822290151

CA · NTEE N62

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Melanie Murphy, Executive Director / CEO** (\$94,952) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79th** percentile of comparable organizations within the typical range

Benchmarked executive: Melanie Murphy — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

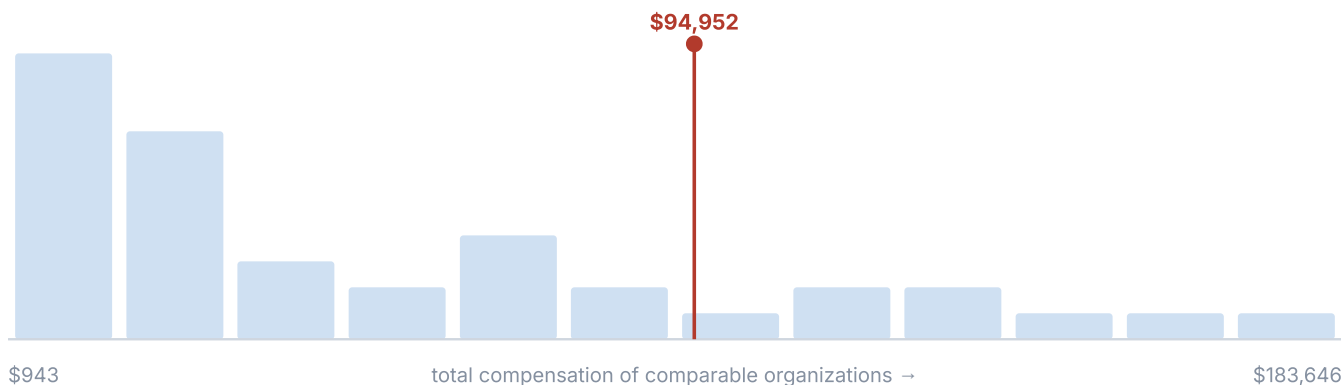
SECTOR Organizations sharing the subject's NTEE classification (N62).

BUDGET Total revenue between \$254,577 and \$569,950 — 0.67x to 1.50x the subject's \$379,967 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N62), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography → **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,117	\$11,925	\$30,870	\$82,194	\$123,479	\$94,952
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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
Lakeville South Boys Basketball	MN	\$378,597	Head Coach	\$7,586	\$8,681	2024
Tennessee Heat Basketball	TN	\$383,376	Secretary	\$7,675	\$9,619	2023
Rocklin Girls Fast Pitch Softball	CA	\$374,134	Umpire-in-chief	\$943	\$943	2024
Youth Athletic Foundation	TN	\$371,755	Executive Dir.	\$75,000	\$91,297	2024
Wake County Basketball Association	NC	\$388,410	President	\$97,008	\$119,508	2023
Halo Sports Inc	NC	\$392,210	Director	\$83,557	\$99,984	2024
Texas Tar Heels Basketball Academy Inc	TX	\$395,107	President	\$52,083	\$62,117	2023
Basketball Maui	HI	\$362,521	Executive Di	\$113,756	\$121,430	2023
Batavia Youth Athletics Inc	IL	\$349,859	Vice President/secretary	\$9,000	\$9,983	2025
Ignite Hoops	IL	\$417,680	President & Ceo	\$107,883	\$122,827	2024
Wisconsin Blizzard Basketball Inc	WI	\$430,577	President	\$52,200	\$63,133	2024
Atherton Bulldogs Corp	CA	\$435,671	President	\$150,249	\$154,687	2023
Journeyman Basketball	NH	\$321,878	President/tr	\$65,125	\$71,697	2023
Westlake Youth Basketball Association	TX	\$312,023	Co-executive Director	\$24,000	\$27,802	2024
Kasson Mantorville Youth Basketball	MN	\$309,650	Gambling Man	\$10,200	\$11,672	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gainesville District Basketball	VA	\$451,779	League Administrator	\$39,500	\$43,030	2025
West Chester Hoops	PA	\$307,833	President	\$65,800	\$75,991	2024
Powerhouse Sports Corporation	IL	\$297,329	President	\$17,000	\$19,926	2023
Wellesley Youth Basketball	MA	\$291,858	Program Dire	\$47,500	\$50,892	2023
Goldies Youth Sports	CA	\$285,004	President	\$125,000	\$125,000	2024
Massillon Youth Sports Association	OH	\$280,251	Trustee	\$17,196	\$20,549	2025
Agoura Youth Basketball Association	CA	\$480,002	Director	\$10,400	\$10,400	2024
3 And D Hoops Inc	OR	\$272,539	Director	\$18,000	\$19,358	2024
Boca Hoops Inc	FL	\$496,102	Vp	\$15,000	\$16,319	2024
Ridgefield Basketball Assn Inc	CT	\$498,880	President	\$11,345	\$12,682	2023

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 38 organizations. Compensation range \$943–\$183,646; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$379,967); for reference, expenses \$371,241 and assets \$210,241.

ROLE MATCH Melanie Murphy, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	79 th
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	79 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 (Melanie Murphy) 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 38 similarly situated organizations (Same NTEE sector (N62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$94,952 is reasonable (approximately the 79th 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.