

# Elkhorn South Storm Legion Baseball

Executive Director / CEO

EIN 843074145

NE · NTEE N50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brandon Dahl, Executive Director / CEO** (\$8,200) 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 **35<sup>th</sup>** percentile of comparable organizations within the typical range

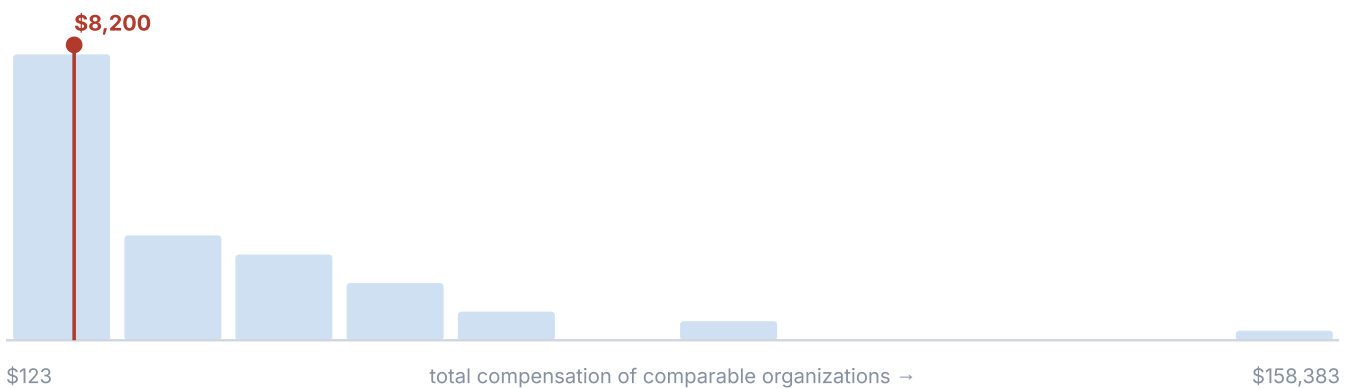
**Benchmarked executive:** Brandon Dahl — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N50).
BUDGET	Total revenue between \$109,533 and \$245,224 — 0.67x to 1.50x the subject's \$163,483 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N50), 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



\$1,582	\$4,750	\$14,396	\$33,493	\$50,786	\$8,200
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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 NE 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="#">Slovak Club Inc</a>	IN	\$163,950	President	\$17,700	<b>\$17,867</b>	2023
<a href="#">Fremont Adventure Recreation</a>	CO	\$163,970	Director	\$700	<b>\$643</b>	2023
<a href="#">Gridiron Imports Foundation Inc</a>	OK	\$165,567	Executive Director	\$83,050	<b>\$87,536</b>	2023
<a href="#">Cumberland Democrat Club</a>	MD	\$161,031	Treasurer	\$45,000	<b>\$39,115</b>	2024
<a href="#">Elzie E Lynch Home Association</a>	PA	\$160,888	Secretary	\$18,900	<b>\$18,041</b>	2023
<a href="#">Club 104</a>	PA	\$166,428	Club Manager	\$46,627	<b>\$46,333</b>	2022
<a href="#">Lake Veterans Club Inc</a>	FL	\$166,576	President/co	\$20,900	<b>\$18,255</b>	2024
<a href="#">Greater Durham Black Chamber Of Commerce</a>	NC	\$167,896	Ceo	\$40,000	<b>\$38,427</b>	2024
<a href="#">Kent Canadian Club</a>	OH	\$169,218	Secretary	\$21,200	<b>\$20,877</b>	2024
<a href="#">Columbus Home Association Of</a>	IL	\$156,793	Chancellor	\$135	<b>\$123</b>	2024
<a href="#">Lithuanian Citizens Social And</a>	PA	\$154,903	Financial Se	\$3,597	<b>\$3,335</b>	2024
<a href="#">Hunters Valley Sportsman Association</a>	PA	\$175,076	Treasurer	\$12,200	<b>\$11,312</b>	2024
<a href="#">Black Iris Social Club</a>	VA	\$175,757	President	\$11,833	<b>\$10,937</b>	2023
<a href="#">Slovak National Club</a>	PA	\$177,180	President	\$2,000	<b>\$1,854</b>	2024
<a href="#">Cross-roads Sportsmans Club In</a>	MD	\$148,559	Treasurer	\$39,000	<b>\$33,900</b>	2024
<a href="#">Fraternal Order Of Police Berks Lodge 71</a>	PA	\$148,053	President	\$12,850	<b>\$12,267</b>	2023
<a href="#">Richmond Mountain Trails Inc</a>	VT	\$147,472	Executive Director	\$16,437	<b>\$15,837</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Workingmens Mutual Beneficial Union</a>	PA	\$146,090	Secretary	\$4,006	<b>\$3,824</b>	2023
<a href="#">Midwest Gun Collectors Assn</a>	IL	\$181,686	Treasurer	\$6,400	<b>\$5,850</b>	2024
<a href="#">St Joseph Young Men's Society Inc</a>	IN	\$181,689	General Manager	\$13,500	<b>\$13,236</b>	2024
<a href="#">Bruceville Rod &amp; Gun Club Inc</a>	IN	\$144,549	President	\$640	<b>\$628</b>	2024
<a href="#">Independent Sportsmen Club Inc</a>	MA	\$143,805	Treasurer	\$9,600	<b>\$8,021</b>	2024
<a href="#">Fort Fitness &amp; Recreation Inc</a>	NY	\$184,542	President	\$13,660	<b>\$11,815</b>	2023
<a href="#">Amvets Post #293 Home Association</a>	PA	\$141,806	Manager	\$51,494	<b>\$46,514</b>	2025
<a href="#">Miller Heights Independent Citizens Club</a>	PA	\$140,503	Club Manager	\$28,104	<b>\$26,827</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	62 organizations. Compensation range \$123–\$158,383; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$163,483); for reference, expenses \$140,546 and assets \$40,801.
ROLE MATCH	Brandon Dahl, reported title <i>"BOARD MEMBER"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
OUTLIERS	3 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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	34 <sup>th</sup>
Reportable pay only (column D), adjusted	37 <sup>th</sup>
All sources (D + E + F), adjusted	35 <sup>th</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 (Brandon Dahl) 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 (N50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,200 is reasonable (approximately the 35<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 9, 2026.