

Laguna Beach Football Club

Executive Director / CEO

EIN 843593021
 CA · NTEE N64
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Michael Thomas, Executive Director / CEO** (\$35,800) against **every comparable organization** that fit the selection criteria — **160** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

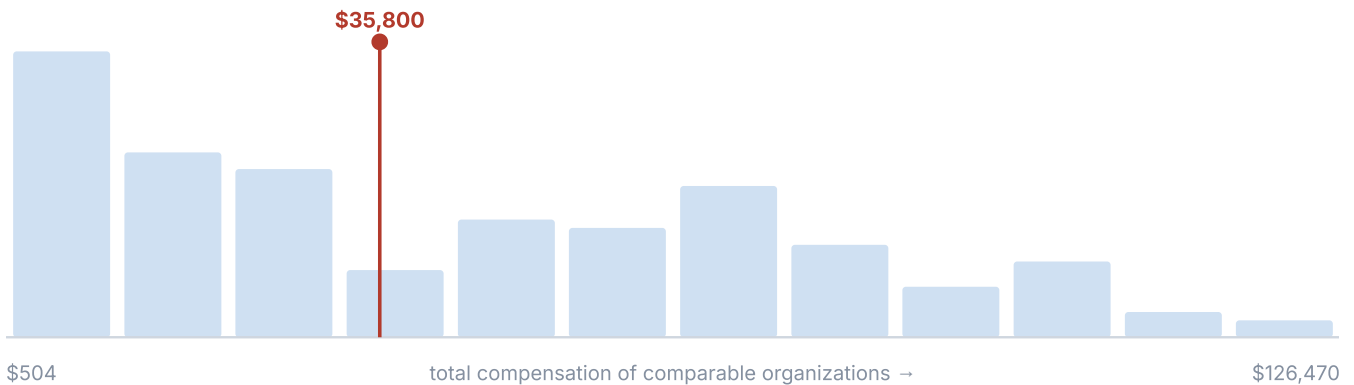
Benchmarked executive: Michael Thomas — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N64).
BUDGET	Total revenue between \$272,056 and \$609,082 — 0.67x to 1.50x the subject's \$406,055 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N64), nationwide + budget 0.67–1.5x revenue.

160 organizations qualified on sector, size, and geography → **160** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,165	\$13,475	\$38,528	\$69,053	\$92,301	\$35,800
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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
Kingwood Alliance Soccer Club Inc	TX	\$405,795	President	\$61,000	\$70,665	2023
Kansas City Soccer Foundation	MO	\$407,497	Executive Director	\$94,829	\$112,978	2024
Adventure Soccer	WA	\$399,100	Ex Director	\$75,000	\$75,531	2024
River City Athletics	ME	\$398,661	Executive Director	\$65,240	\$73,483	2024
Bayou Soccer Club	LA	\$414,449	Director Coaching	\$37,366	\$47,649	2023
Simi Valley Soccer Club	CA	\$397,620	Director Of Coaching	\$30,800	\$29,916	2024
Pickerington Area Soccer Association	OH	\$414,543	Vice President	\$23,500	\$27,275	2025
Dpa Cobras Soccer Club	OH	\$414,795	Executive Director	\$36,000	\$42,890	2024
Warriors Soccer Club Of Michigan Inc	MI	\$418,135	President	\$10,050	\$12,013	2023
Centerville United Galaxies Soccer Club Inc	OH	\$393,656	Director	\$61,000	\$72,675	2024
Project Goal Inc	RI	\$392,483	Secretary	\$6,190	\$6,676	2024
Cambridge Youth Soccer Inc	MA	\$391,705	Executive Director	\$34,512	\$33,986	2025
United Soccer Club Inc	AL	\$421,391	Director Of Coaching	\$55,666	\$67,646	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pueblo Rangers Soccer Inc	CO	\$421,406	Executive Director	\$27,500	\$30,537	2023
Cedar River Soccer Association Inc	IA	\$423,217	Dir. Of Coac	\$79,779	\$98,259	2024
Altoona Soccer Club	IA	\$387,489	Field Operation	\$4,514	\$5,559	2024
East Select Soccer Inc	MN	\$386,845	Executive Di	\$38,288	\$42,557	2024
Eclipse Soccer Club	AK	\$425,286	Director Of Coaches	\$62,937	\$67,683	2024
United Sports Soccer Club	WA	\$386,368	President	\$94,800	\$95,472	2024
Bedford-eules Soccer Association	TX	\$386,038	Director Of Officials	\$15,070	\$16,519	2025
Murray Max Soccer Inc	UT	\$385,563	President	\$1,200	\$1,382	2024
Rainbow Soccer Ltd	NC	\$427,914	Executive Director	\$56,433	\$63,900	2025
Lake Washington Premier Football	WA	\$382,712	Executive Di	\$110,000	\$110,779	2024
Pelada Football Academy	OR	\$430,654	Executive Director	\$60,270	\$62,958	2024
Mcfarland Soccer Club Inc	WI	\$431,250	Field Coordinator	\$6,185	\$7,266	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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	160 organizations. Compensation range \$504–\$126,470; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$406,055); for reference, expenses \$368,444 and assets \$84,890.
ROLE MATCH	Michael Thomas, reported title "President", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	49 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	48 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 (Michael Thomas) 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 160 similarly situated organizations (Same NTEE sector (N64), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,800 is reasonable (approximately the 49th 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.