

The Smartplay

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Casey Grammer, Executive Director / CEO** (\$65,000) against **every comparable organization** that fit the selection criteria — **24** 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: Casey Grammer — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N63).

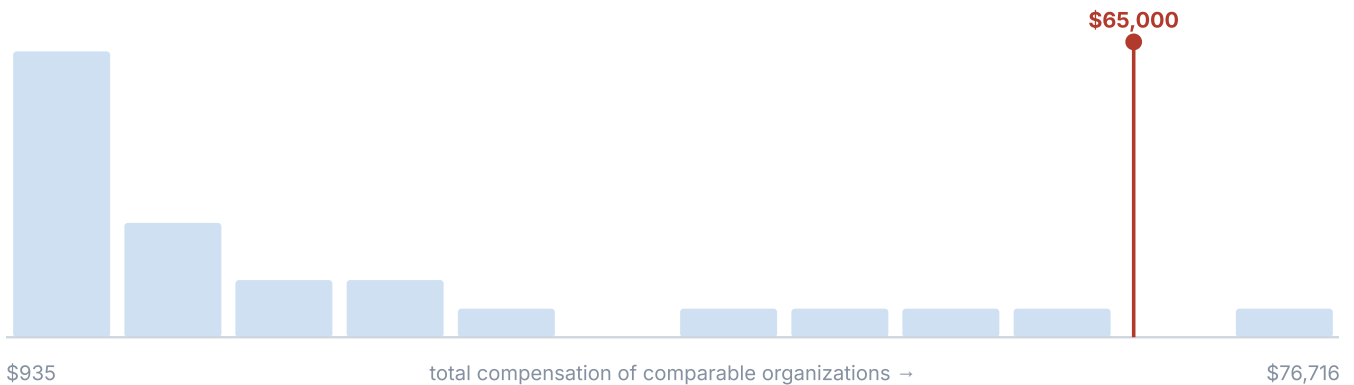
BUDGET Total revenue between \$94,313 and \$211,149 — 0.67x to 1.50x the subject's \$140,766 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

24 organizations qualified on sector, size, and geography

→ **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,922	\$5,094	\$10,114	\$24,569	\$50,709	\$65,000
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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 AL 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
Grand River Entertainment	MO	\$136,482	General Manager/director	\$2,500	\$2,451	2024
Slo Baseball Alliance Foundation Inc	CA	\$134,539	President	\$52,500	\$40,881	2025
Nebraska Softball Foundation	NE	\$150,547	Secretary	\$50,334	\$51,592	2023
Eugene Baseball Challengers	OR	\$154,619	Vice President	\$2,000	\$1,770	2023
Miracle League Of Grand Island &	NY	\$125,038	Executive Di	\$22,000	\$18,945	2023
North Liberty Youth Baseball & Softball	IA	\$122,591	—	\$48,000	\$48,649	2024
Clutch Up Inc	CA	\$165,269	President	\$8,000	\$6,583	2023
Bsp Blacksox Inc	MD	\$170,276	Treasurer	\$1,950	\$1,738	2023
Yorktown Junior Athletic Association Inc	IN	\$109,934	Concessions	\$8,900	\$8,944	2023
Bridge City Little League Inc	TX	\$173,155	Concessions Mgr	\$28,447	\$26,340	2024
Fm Sports Baseball Club	WA	\$173,834	President & General Manage	\$15,998	\$13,258	2024
Roc Foundation Inc	WI	\$105,801	Executive Di	\$79,358	\$76,716	2024
Ohio Bruins Baseball Inc	OH	\$177,176	President\tr	\$5,000	\$4,902	2024
Moorhead Crush Fastpitch	MN	\$101,536	Director	\$2,490	\$2,277	2024
Harris Ball Club Inc	TN	\$189,235	Hausman Fina	\$21,333	\$20,756	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Natasha Watley Foundation	CA	\$197,027	Executive Di	\$30,000	\$23,979	2024
Villages Baseball Association Inc	FL	\$198,618	Director - Advanced Baseba	\$1,075	\$935	2024
Stone City Softball Inc	IL	\$198,811	Director	\$6,105	\$5,556	2024
Clarksburg Baseball & Softball Inc	MD	\$199,636	Vice President	\$8,000	\$6,923	2024
Miracle League Of Delray Beach Inc	FL	\$204,329	Executive Director	\$70,000	\$60,870	2024
Durango Baseball And Softball	CO	\$206,279	Frm Executive Director	\$11,020	\$10,070	2023
Grand Forks Area Youth Baseball	ND	\$207,309	President/executive Director	\$10,000	\$10,158	2024
Phoenix Futbol Club Inc	NE	\$207,458	Club Administrator	\$15,580	\$15,111	2025
Northside Pdx	OR	\$209,935	President	\$6,000	\$5,158	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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	24 organizations. Compensation range \$935–\$76,716; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$140,766); for reference, expenses \$144,489 and assets \$505,351.
ROLE MATCH	Casey Grammer, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 2 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	96 th
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	96 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 (Casey Grammer) 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 24 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,000 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.