

This analysis benchmarks the total compensation of **Lucas Thorpe, Executive Director / CEO** (\$33,908) against **every comparable organization** that fit the selection criteria — **135** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

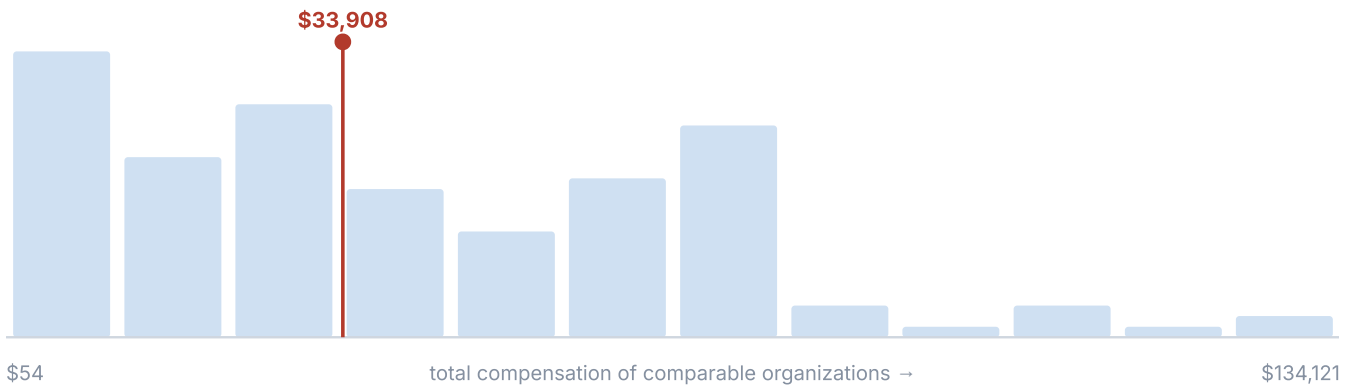
Benchmarked executive: Lucas Thorpe — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$88,517 and \$198,174 — 0.67x to 1.50x the subject's \$132,116 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

135 organizations qualified on sector, size, and geography → **135** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,260	\$18,100	\$34,348	\$63,768	\$76,761	\$33,908
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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 MD 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
Project Impact South Bend Inc	IN	\$130,858	Director	\$9,600	\$10,518	2024
The Joey Arrietta Foundation	OH	\$130,731	President/di	\$55,240	\$62,581	2023
Color Outside The Lines	OR	\$130,243	Executive Director	\$45,000	\$44,699	2023
Rip City Foundation	MI	\$129,792	Secy Treas.	\$20,800	\$22,305	2024
Academic Link Outreach Nfp	WA	\$134,482	Vice President	\$52,002	\$49,799	2023
Makaha Cultural Learning Center	HI	\$128,555	President	\$21,008	\$20,118	2023
Alliance Of Elite Youth Leadership	TX	\$128,237	Excecutive D	\$68,309	\$70,991	2024
Boxwood Learning Center Inc	NJ	\$136,522	Ceo	\$2,544	\$2,430	2023
Daytona Beach Sports Club Inc	FL	\$127,128	President	\$1,000	\$976	2024
The Annual Hawaii Convention Inc	HI	\$137,287	Secretary	\$4,500	\$4,309	2023
Student Angler Tournament Trail	MN	\$138,036	President & Treasurer	\$4,000	\$4,228	2023
The Third Story Inc	CO	\$125,746	President	\$70,391	\$72,196	2023
Girls Rock Philly	PA	\$138,977	Program Director	\$70,000	\$74,667	2023
Fairbanks Tennis Association	AK	\$124,543	Vice President, Treasurer	\$2,150	\$2,199	2023
Harbor Hoops Ltd	NY	\$124,275	President	\$20,000	\$18,776	2024
Sports Academy Of Idaho	ID	\$140,071	Co-president	\$19,200	\$21,847	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
West Texas United Soccer Club	TX	\$140,157	Treasurer	\$18,400	\$18,629	2025
Sunago Inc	AZ	\$123,313	Secretary/ Manager	\$30,000	\$29,975	2024
Wethrive Inc	MA	\$141,550	Director	\$90,000	\$84,025	2024
Camp Compass Inc	PA	\$141,552	President	\$19,500	\$20,800	2023
Arizona Kids Think Too	AZ	\$122,515	Executive Dir.	\$83,016	\$82,947	2024
Girls On The Run Of Northeast Tn Inc	TN	\$117,344	Executive Director	\$27,500	\$30,032	2024
Coalition Of Care Greater Cincinnati	OH	\$146,891	Co Executive Director	\$67,500	\$74,276	2024
Brimhall Family Foundation	AZ	\$147,083	President	\$12,600	\$12,590	2024
Wartime Fitness Warriors	VA	\$147,131	President	\$43,375	\$43,512	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	135 organizations. Compensation range \$54–\$134,121; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$132,116); for reference, expenses \$155,815 and assets \$9,072.
ROLE MATCH	Lucas Thorpe, reported title <i>"EXECUTIVE DIRECTOR"</i> , 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.

OUTLIERS 1 peer 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	50 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	49 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 (Lucas Thorpe) 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 135 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,908 is reasonable (approximately the 50th 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.