

West Linn High School Baseball Alumni Assn Inc

Executive Director / CEO

EIN 900408573
 OR · NTEE N63
 FY ending 2025-08-31
June 9, 2026

This analysis benchmarks the total compensation of **Joe Monahan, Executive Director / CEO** (\$12,185) against **every comparable organization** that fit the selection criteria — **79** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

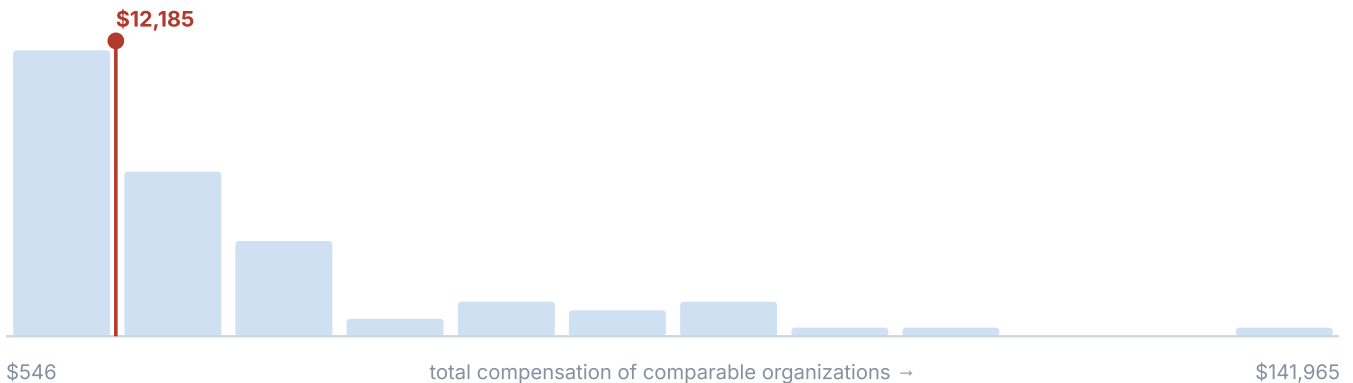
Benchmarked executive: Joe Monahan — reported title "VICE PRESIDENT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N63).
- BUDGET** Total revenue between \$175,326 and \$392,523 — 0.67x to 1.50x the subject's \$261,682 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

79 organizations qualified on sector, size, and geography → **79** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,765 10TH	\$6,306 25TH	\$15,397 MEDIAN	\$29,639 75TH	\$66,335 90TH	\$12,185 THIS ORG · 42ND
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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 OR 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
Spokane Baseball Club	WA	\$261,047	President	\$11,000	\$11,208	2023
Kindred Youth Baseball	ND	\$263,269	President	\$6,700	\$8,127	2024
Vista Baseball Academy	CA	\$270,187	President & Ceo	\$50,000	\$49,132	2023
Hampton Roads Basketball Officials	VA	\$252,662	Rules Interpret	\$4,315	\$4,741	2023
1904 Baseball Club	CA	\$270,852	Chief Executive Officer	\$16,770	\$16,006	2024
Walnut Creek Pony League Baseball	CA	\$273,494	President & Dir	\$58,600	\$54,489	2025
South Florida Collegiate	FL	\$275,165	Compliance	\$20,000	\$20,767	2024
Watertown Baseball Association	SD	\$275,737	Director Of Baseball Operatio	\$26,139	\$32,828	2023
Global Sports Federation Inc	GA	\$246,884	Executive Di	\$74,400	\$82,687	2024
Madison Baseball Association	MN	\$246,682	President	\$5,000	\$5,622	2023
Commit 2 Excellence Corporation	TX	\$277,204	President	\$30,000	\$33,170	2024
Doom	OH	\$243,826	President	\$22,610	\$25,787	2025
Bellevue Sports Athletic Association Inc	TN	\$243,464	Treasurer	\$16,511	\$19,749	2023
Pittsburgh Hardball Academy Inc	PA	\$243,161	President An	\$12,143	\$13,780	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Youth Baseball Of Reading Inc	MA	\$243,088	Director	\$590	\$586	2024
Iowa Blitz Fastpitch Inc	IA	\$281,295	President	\$14,400	\$17,428	2024
Cumberland Hot Stove League In	MD	\$241,470	Secretary	\$12,990	\$13,424	2024
Sanford Mainers Inc	ME	\$283,793	General Manager	\$2,000	\$2,279	2023
Little League Baseball Inc	CO	\$237,168	Umpire In Chief	\$2,720	\$2,883	2024
Nor Cal Legends Fast Pitch Softball	CA	\$236,732	President/di	\$23,165	\$22,762	2023
Jb Yeager Baseball Inc	OH	\$236,421	Treasurer	\$5,000	\$5,853	2024
Little League Baseball Inc	MI	\$236,305	Commissioner	\$5,000	\$5,704	2024
East Coast Professional Baseball Showcase Inc	FL	\$235,849	Vp	\$12,000	\$12,461	2024
Summit City Sluggers Baseball Inc	IN	\$288,504	Assistant Treasurer	\$5,000	\$6,000	2023
Folsom Athletic Association Inc	CA	\$234,731	Treasurer	\$2,400	\$2,291	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR cost of living and 2025 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 OR 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 79 organizations. Compensation range \$546–\$141,965; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$261,682); for reference, expenses \$227,693 and assets \$75,201.

ROLE MATCH Joe Monahan, reported title "*VICE PRESIDENT*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

OUTLIERS 9 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	42 nd
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	42 nd

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 (Joe Monahan) 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 79 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,185 is reasonable (approximately the 42nd 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.