

Eugene Baseball Challengers

Executive Director / CEO

EIN 930921959
 OR · NTEE N63Z
 FY ending 2023-11-30
June 9, 2026

This analysis benchmarks the total compensation of **Les Duman, Executive Director / CEO** (\$2,000) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

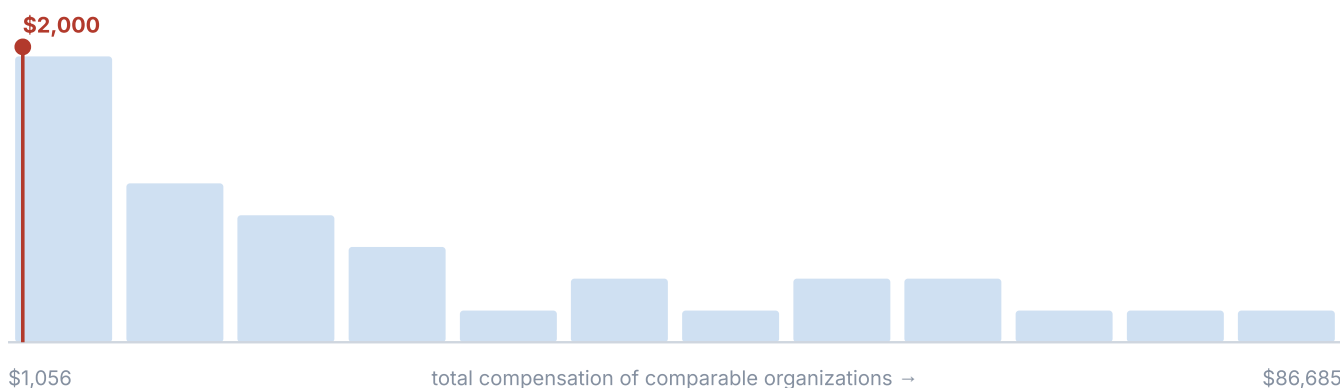
Benchmarked executive: Les Duman — reported title “Vice President”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N63Z).
- BUDGET** Total revenue between \$103,594 and \$231,928 — 0.67x to 1.50x the subject's \$154,619 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N63), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,569	\$7,726	\$19,033	\$40,380	\$64,297	\$2,000
---------	---------	----------	----------	----------	----------------



■ 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
Nebraska Softball Foundation	NE	\$150,547	Secretary	\$50,334	\$58,296	2023
Clutch Up Inc	CA	\$165,269	President	\$8,000	\$7,439	2023
The Smartplay	AL	\$140,766	Executive Director	\$65,000	\$73,447	2024
Bsp Blacksox Inc	MD	\$170,276	Treasurer	\$1,950	\$1,963	2023
Grand River Entertainment	MO	\$136,482	General Manager/director	\$2,500	\$2,769	2024
Bridge City Little League Inc	TX	\$173,155	Concessions Mgr	\$28,447	\$29,763	2024
Fm Sports Baseball Club	WA	\$173,834	President & General Manage	\$15,998	\$14,981	2024
Slo Baseball Alliance Foundation Inc	CA	\$134,539	President	\$52,500	\$46,194	2025
Ohio Bruins Baseball Inc	OH	\$177,176	President\tr	\$5,000	\$5,540	2024
Miracle League Of Grand Island &	NY	\$125,038	Executive Di	\$22,000	\$21,407	2023
North Liberty Youth Baseball & Softball	IA	\$122,591	—	\$48,000	\$54,971	2024
Harris Ball Club Inc	TN	\$189,235	Hausman Fina	\$21,333	\$23,454	2024
The Natasha Watley Foundation	CA	\$197,027	Executive Di	\$30,000	\$27,095	2024
Villages Baseball Association Inc	FL	\$198,618	Director - Advanced Baseba	\$1,075	\$1,056	2024
Stone City Softball Inc	IL	\$198,811	Director	\$6,105	\$6,278	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Yorktown Junior Athletic Association Inc	IN	\$109,934	Concessions	\$8,900	\$10,107	2023
Clarksburg Baseball & Softball Inc	MD	\$199,636	Vice President	\$8,000	\$7,822	2024
Roc Foundation Inc	WI	\$105,801	Executive Di	\$79,358	\$86,685	2024
Miracle League Of Delray Beach Inc	FL	\$204,329	Executive Director	\$70,000	\$68,780	2024
Durango Baseball And Softball	CO	\$206,279	Frm Executive Director	\$11,020	\$11,379	2023
Grand Forks Area Youth Baseball	ND	\$207,309	President/executive Director	\$10,000	\$11,478	2024
Phoenix Futbol Club Inc	NE	\$207,458	Club Administrator	\$15,580	\$17,075	2025
Northside Pdx	OR	\$209,935	President	\$6,000	\$5,828	2024
Denton Boys Baseball Inc	TX	\$211,757	Office Manager	\$20,592	\$20,990	2025
National Amateur Baseball Federation Inc	MS	\$211,878	Executive Director	\$33,000	\$38,442	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 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 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 **32** organizations. Compensation range \$1,056–\$86,685; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$154,619); for reference, expenses \$136,549 and assets \$508,559.

ROLE MATCH Les Duman, 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	6 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 (Les Duman) 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 32 similarly situated organizations (Same NTEE sector (N63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,000 is reasonable (approximately the 6th 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.