

# Leahi Soccer Club

Executive Director / CEO

EIN 990260640

HI · NTEE N64

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Nagamine, Executive Director / CEO** (\$14,500) against **every comparable organization** that fit the selection criteria — **112** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46<sup>th</sup>** percentile of comparable organizations within the typical range

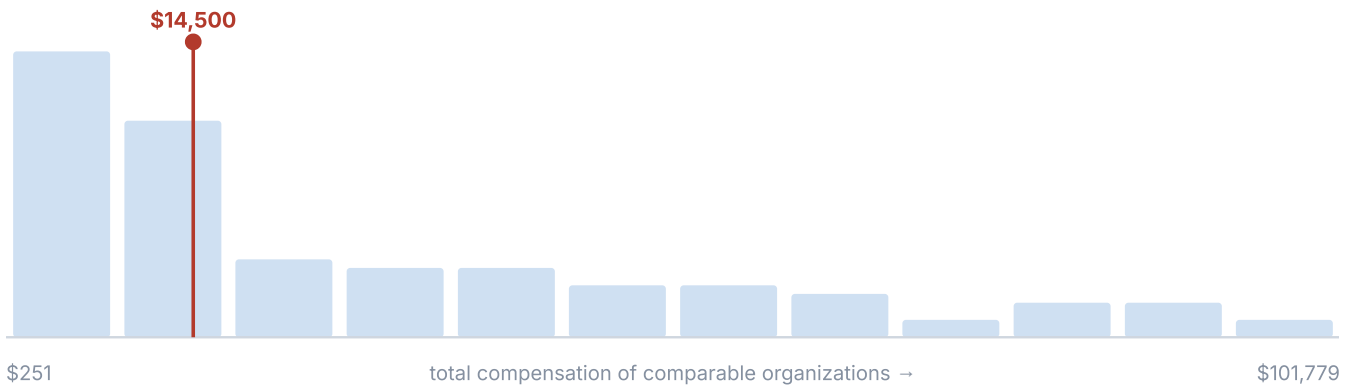
**Benchmarked executive:** Michelle Nagamine — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N64).
BUDGET	Total revenue between \$146,377 and \$327,711 — 0.67x to 1.50x the subject's \$218,474 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N64), nationwide + budget 0.67–1.5x revenue.

**112** organizations qualified on sector, size, and geography → **112** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,331	\$6,069	\$16,250	\$42,929	\$71,576	\$14,500
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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 HI 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
<a href="#">Flathead Rapids Inc</a>	MT	\$218,887	Executive Director	\$7,462	<b>\$9,249</b>	2023
<a href="#">Hilton-parma Soccer Club Inc</a>	NY	\$219,319	President	\$5,000	<b>\$5,046</b>	2024
<a href="#">Surge International</a>	OR	\$219,787	President	\$89,122	<b>\$92,442</b>	2024
<a href="#">Joga Bonito</a>	CA	\$216,746	Ceo	\$39,240	<b>\$37,846</b>	2024
<a href="#">Mansfield Soccer Association</a>	TX	\$220,500	President	\$6,450	<b>\$7,206</b>	2024
<a href="#">Indy Genesis Ltd</a>	IN	\$220,892	President	\$12,000	<b>\$14,134</b>	2024
<a href="#">Northeast La Soccer Association</a>	LA	\$221,648	Director	\$26,897	<b>\$32,228</b>	2025
<a href="#">Football For The World Foundation Usa</a>	NE	\$215,086	Exec. Director/president	\$70,000	<b>\$86,577</b>	2023
<a href="#">Futbol Club Of Cary Inc</a>	NC	\$215,066	President	\$48,000	<b>\$55,396</b>	2024
<a href="#">Wayne County United Soccer Club</a>	NC	\$214,370	Director Of Coaching	\$35,000	<b>\$39,352</b>	2025
<a href="#">Regional Club League</a>	WA	\$213,825	Rcl Commissioner	\$43,333	<b>\$43,333</b>	2024
<a href="#">Huron County Youth Soccer Club</a>	OH	\$223,412	Executive Di	\$34,375	<b>\$40,666</b>	2024
<a href="#">Power Evolution Fc Inc</a>	CA	\$223,731	Pres & Ceo	\$79,336	<b>\$78,777</b>	2023
<a href="#">Minneapolis City Sc</a>	MN	\$224,420	Sporting Director	\$2,313	<b>\$2,628</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Chico Youth Soccer League</a>	CA	\$212,376	Secy/exec Dir	\$44,375	<b>\$41,695</b>	2025
<a href="#">United Nations Soccer League</a>	CA	\$224,677	Carballo	\$28,800	<b>\$28,598</b>	2023
<a href="#">Upper Valley Soccer Foundation</a>	ID	\$211,052	President	\$520	<b>\$636</b>	2023
<a href="#">Plainfield Soccer Association</a>	IL	\$226,352	Vice President Of Finance	\$18,488	<b>\$20,301</b>	2024
<a href="#">Paramus United Soccer Club</a>	NJ	\$209,567	Vice President	\$12,500	<b>\$12,466</b>	2024
<a href="#">Stetson Futbol Association Inc</a>	FL	\$209,332	Director Of Coaching & Player Development	\$22,500	<b>\$23,000</b>	2025
<a href="#">Yellowstone Soccer Association</a>	MT	\$227,779	Executive Director	\$49,606	<b>\$59,725</b>	2024
<a href="#">North Royalton Soccer Club</a>	OH	\$208,487	Rec League Director, Sponsors Coordinator And Paid Coach	\$2,805	<b>\$3,417</b>	2023
<a href="#">Stillwater Soccer Association Inc</a>	OK	\$228,462	Director Of Coaching	\$22,600	<b>\$27,796</b>	2024
<a href="#">Illinois Soccer Referee Committee</a>	IL	\$230,765	Statedirassessments	\$16,615	<b>\$18,245</b>	2024
<a href="#">Peak Sports Academy</a>	IA	\$206,110	Director Of Coaching	\$10,237	<b>\$13,417</b>	2022

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 HI 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	112 organizations. Compensation range \$251–\$101,779; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$218,474); for reference, expenses \$220,038 and assets \$305,572.
ROLE MATCH	Michelle Nagamine, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	48 <sup>th</sup>
Reportable pay only (column D), adjusted	49 <sup>th</sup>
All sources (D + E + F), adjusted	46 <sup>th</sup>

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 (Michelle Nagamine) 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 112 similarly situated organizations (Same NTEE sector (N64), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$14,500 is reasonable (approximately the 46<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.