

Skating Club Of Andover Inc

Executive Director / CEO

EIN 141881299

MA · NTEE N60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kristine Johnson, Executive Director / CEO** (\$5,120) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

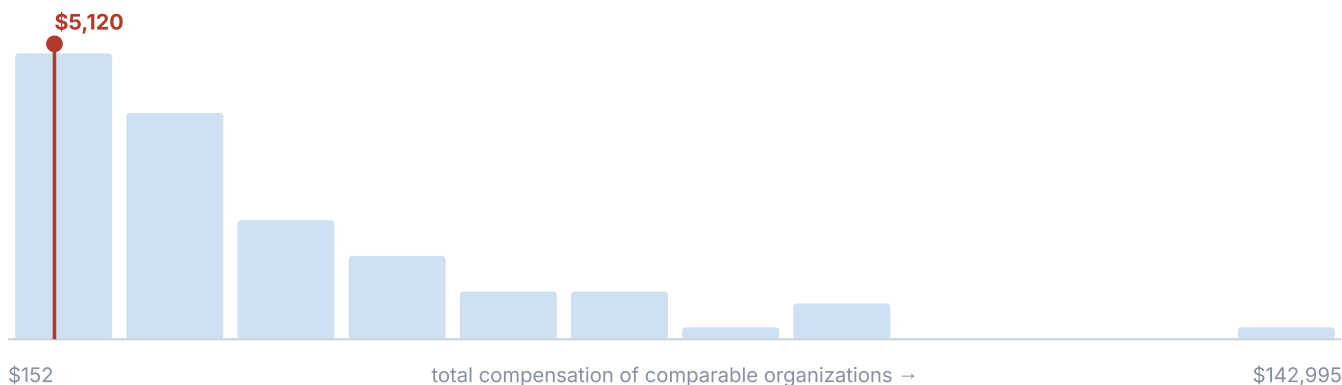
Benchmarked executive: Kristine Johnson — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N60).
BUDGET	Total revenue between \$106,695 and \$238,870 — 0.67x to 1.50x the subject's \$159,247 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

73 organizations qualified on sector, size, and geography → **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,093	\$8,920	\$18,667	\$38,801	\$62,500	\$5,120
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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 MA 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
Transcend Foundation	CA	\$161,957	Executive Dir.	\$36,500	\$35,074	2023
Girls On The Run Of Middle Tennessee	TN	\$164,935	Executive Dir.	\$25,149	\$27,837	2025
Texas Kingdom Christian Sports	TX	\$165,049	Treasurer	\$8,250	\$8,920	2024
Idaho Regional Robotics Inc	ID	\$151,328	Secretary	\$25,000	\$28,746	2024
Club 4-u Sports Inc	FL	\$147,269	Vice President	\$12,000	\$12,185	2024
Vail Volleyball Club	CO	\$172,602	Executive Di	\$25,564	\$27,278	2023
Hab	CO	\$144,437	Dir Of Program	\$67,500	\$72,027	2023
East Coast Elite Volleyball Club Inc	MD	\$143,711	Director And Coach	\$12,940	\$13,077	2024
Optimist Club Of Fort Worth Youth Fund Inc	TX	\$142,141	Treasurer	\$9,000	\$10,019	2023
Mackinac Horsemen's Association	MI	\$177,685	Executive Director	\$9,486	\$10,896	2023
Great Lakes Regional Field Hockey	MI	\$139,734	Executive Di	\$45,000	\$50,205	2024
New Jersey Soccer Association	NJ	\$179,663	Executive Director	\$49,107	\$46,170	2025
Sac Area Sports Inc	CA	\$134,383	President	\$20,000	\$18,667	2024
Cape Cod Challenger Club Inc	MA	\$185,820	Director	\$52,000	\$52,000	2023
Us Backgammon Association Inc	MN	\$187,908	Member Services	\$13,350	\$14,258	2024
Pro Vision Foundation	WA	\$191,046	Executive Di	\$46,250	\$44,758	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Encinitas Mustang Lacrosse Inc	CA	\$191,412	Director, President	\$5,000	\$4,546	2025
Glenwood Springs Youth	CO	\$191,450	Director	\$29,307	\$30,375	2024
Connecticut Storm Basketball	CT	\$126,706	President &	\$12,867	\$13,040	2024
Club Selah Volleyball	WA	\$126,007	President	\$4,000	\$3,871	2024
Huns Rfc	TX	\$194,811	Director Or	\$4,000	\$4,325	2024
Southside Swarm Volleyball Club Inc	MO	\$196,383	Director	\$49,500	\$56,669	2024
Edina Lacrosse Association	MN	\$196,464	Director Of Girls Coach &	\$4,240	\$4,528	2024
Allegro Dancers Inc	CA	\$196,849	Assistant Treasurer	\$3,017	\$2,899	2023
Memphis Bears Inc Police Activities League	TN	\$121,245	Chief Executive Officer	\$12,750	\$14,486	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	73 organizations. Compensation range \$152–\$142,995; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$159,247); for reference, expenses \$176,379 and assets \$45,444.
ROLE MATCH	Kristine Johnson, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	18 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	18 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 (Kristine Johnson) 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 73 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,120 is reasonable (approximately the 18th 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.