

Angels-murphys-arnold Boosters Club Inc

Executive Director / CEO

EIN 237286829
 CA · NTEE N60
 FY ending 2025-01-31
 June 9, 2026

This analysis benchmarks the total compensation of **Melissa Walraven, Executive Director / CEO** (\$7,200) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

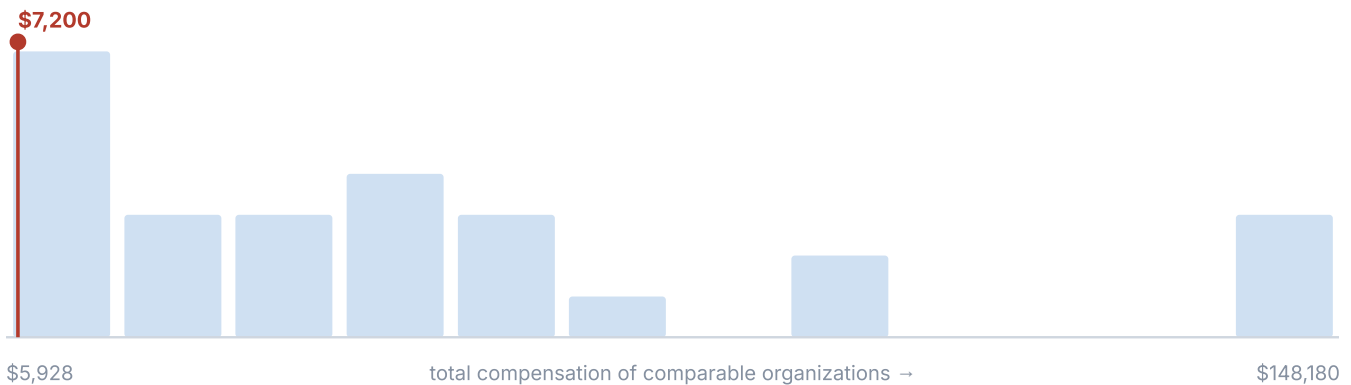
Benchmarked executive: Melissa Walraven — reported title “EXECUTIVE SECRE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N60).
BUDGET	Total revenue between \$212,262 and \$475,213 — 0.67x to 1.50x the subject's \$316,809 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N60) + CA + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography → **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,375	\$16,925	\$38,072	\$63,063	\$117,826	\$7,200
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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 CA 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
Community Sports Foundation Inc	CA	\$315,020	Executive Director	\$15,750	\$16,167	2024
Paralyzed Veterans Of America	CA	\$320,743	Executive Di	\$93,076	\$95,539	2024
Santa Barbara Water Polo Club Inc	CA	\$309,215	Executive Director	\$54,240	\$59,670	2022
Beachvolleyballcampscom	CA	\$324,575	President	\$24,000	\$24,635	2024
Rugby Norcal Inc	CA	\$330,731	Executive Dir.	\$61,917	\$63,555	2024
310 Sports Academy	CA	\$338,551	Executive Director	\$19,200	\$19,200	2025
Norcal Flag Football	CA	\$345,376	President	\$40,000	\$42,271	2023
San Diego Rhythms Inc	CA	\$345,623	Director, Gymnastics Head Coach	\$136,500	\$140,112	2024
Blue Banner Volleyball	CA	\$283,377	President	\$20,244	\$21,393	2023
Progression Sports Performance Inc	CA	\$280,698	President	\$31,356	\$32,186	2024
Sports For Exceptional Athletes	CA	\$354,331	Executive Director	\$68,952	\$70,776	2024
Firecrackers Leles	CA	\$363,157	President	\$15,000	\$15,397	2024
Samba Futsal Foundation	CA	\$366,927	President & Ceo	\$88,926	\$91,279	2024
West Valley Drive Basketball	CA	\$387,446	Director	\$144,360	\$148,180	2024
Turlock Crush Volleyball Club	CA	\$245,417	President	\$10,303	\$10,888	2023
Dive Lab	CA	\$237,642	Director And Cfo	\$5,775	\$5,928	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Orange County Sports Alliance	CA	\$230,882	President	\$11,555	\$11,861	2024
Bulldogs Inline Hockey Club	CA	\$411,736	President	\$14,800	\$15,192	2024
Responsible Athletes Program	CA	\$221,565	Director	\$41,484	\$42,582	2024
The Oc Marathon Foundation	CA	\$215,122	Executive Dir.	\$33,000	\$33,873	2024
South Bay Nfinity Volleyball Club	CA	\$418,514	Director Hea	\$48,000	\$48,000	2025
Amateur Athletic Union Of The United States Inc	CA	\$422,422	Chairman & Director Of Coaching	\$51,342	\$52,700	2024
Norcalathletics	CA	\$432,060	President	\$8,741	\$8,972	2024
Top Flight Elite	CA	\$435,214	Ceo	\$33,000	\$33,873	2024
La Storm Youth Sports	CA	\$442,600	President	\$60,000	\$61,588	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	26 organizations. Compensation range \$5,928–\$148,180; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$316,809); for reference, expenses \$266,904 and assets \$483,252.
ROLE MATCH	Melissa Walraven, reported title <i>"EXECUTIVE SECRE"</i> , 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.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	4 th
All sources (D + E + F), adjusted	4 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 (Melissa Walraven) 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 26 similarly situated organizations (Same NTEE sector (N60) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,200 is reasonable (approximately the 4th 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.