

Owatonna Gymnastic Club Inc

Executive Director / CEO

EIN 237432542

MN · NTEE N60

FY ending 2025-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Brittney Cole, Executive Director / CEO** (\$68,433) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

Benchmarked executive: Brittney Cole — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N60).

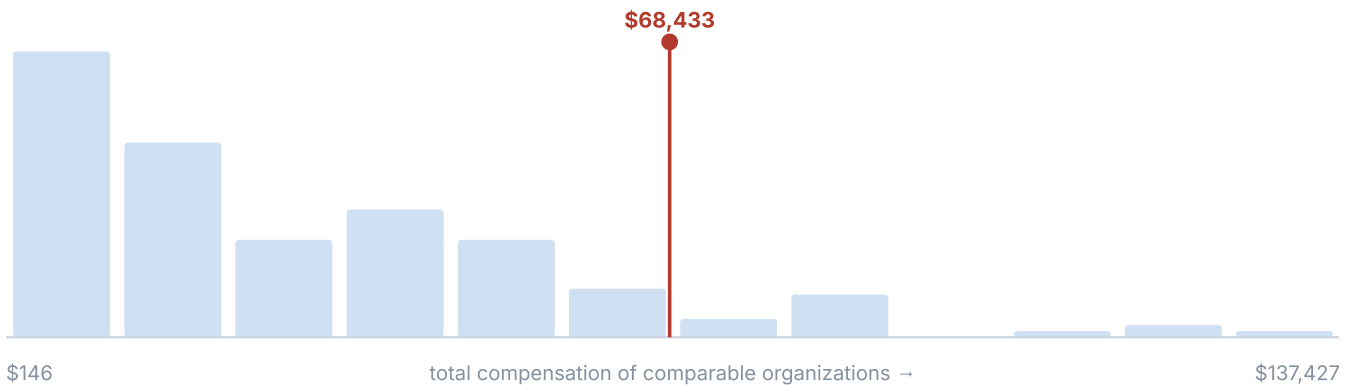
BUDGET Total revenue between \$154,954 and \$346,914 — 0.67x to 1.50x the subject's \$231,276 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

154 organizations qualified on sector, size, and geography

→ **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,664

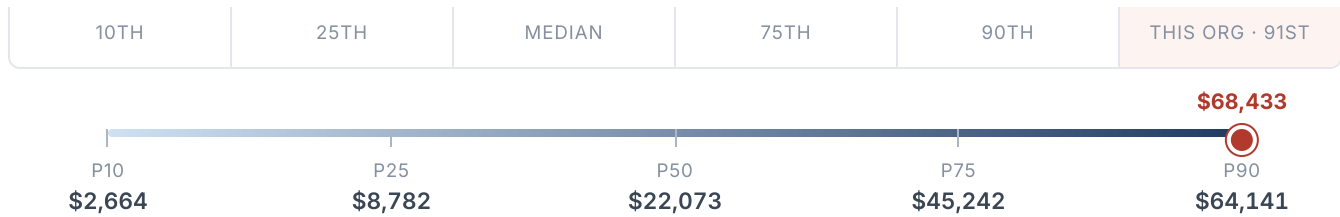
\$8,782

\$22,073

\$45,242

\$64,141

\$68,433



■ 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 MN 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
Bronxville Youth Lacrosse Association Inc	NY	\$231,037	Director	\$8,000	\$7,510	2024
Orange County Sports Alliance	CA	\$230,882	President	\$11,555	\$10,365	2024
Syracuse Chargers Rowing Club Inc	NY	\$231,889	Executive Director	\$17,432	\$16,363	2024
Red Rock Heat Volleyball Club	UT	\$231,933	Director/pre	\$14,547	\$15,068	2025
Girls On The Run Of Northwest Ohio	OH	\$232,623	Executive Director	\$76,758	\$84,454	2024
Westbrook Seals	ME	\$232,818	Head Coach	\$58,938	\$59,727	2025
Loveland Volleyball Inc	CO	\$227,604	President	\$4,000	\$4,102	2023
Rallycap Sports Inc	NJ	\$227,603	Executive Director	\$93,381	\$86,610	2024
New York Bicycling Coalition Inc	NY	\$227,130	Executive Director	\$39,726	\$37,290	2024
Littleton Youth Sports	CO	\$235,485	President	\$28,008	\$27,898	2024
Texas 512 Volleyball Club	TX	\$226,876	President	\$62,000	\$66,329	2023
Lax Devils Lacrosse Club Inc	AZ	\$225,623	Defensive Coordinator	\$12,000	\$12,848	2022
Arrows Athletics Inc	FL	\$237,150	President	\$19,462	\$18,993	2024
Dive Lab	CA	\$237,642	Director And Cfo	\$5,775	\$5,180	2024
Northeast United Soccer Club	MN	\$237,766	Executive Director	\$1,000	\$1,026	2024
Johnston Volleyball Club Inc	IA	\$238,107	Director	\$13,160	\$14,583	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Baltimore Sports Academy Inc	MD	\$223,998	Executive Dir.	\$86,676	\$84,178	2024
Metro Fha	VA	\$223,026	Assignor	\$13,773	\$13,814	2024
Indiana Youth Rugby Foundation Inc	IN	\$239,619	Executive Dir.	\$56,587	\$63,821	2023
The Alexandria Volleyball Club	MN	\$240,315	Director	\$750	\$750	2025
Northern Nevada Aquatics Corp	NV	\$240,599	Director / Head Coach	\$42,000	\$43,733	2024
Western Maryland Lacrosse Officials Association Inc	MD	\$221,638	President	\$150	\$146	2024
Maywood Youth Athletic Association Inc	NJ	\$240,944	Advisor	\$250	\$226	2025
Responsible Athletes Program	CA	\$221,565	Director	\$41,484	\$37,212	2024
Maine Ultimate Inc	ME	\$241,811	Director	\$20,000	\$20,804	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 154 organizations. Compensation range \$146–\$137,427; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$231,276); for reference, expenses \$260,654 and assets \$188,148.

ROLE MATCH Brittney Cole, reported title "EXECUTIVE DIRECTOR", 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	91 st
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	91 st

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 (Brittney Cole) 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 10, 2026, comparing compensation against 154 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,433 is reasonable (approximately the 91st 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 10, 2026.