

Wisconsin Ice Volleyball Club

Executive Director / CEO

EIN 262842464

WI · NTEE N99

FY ending 2024-08-31

June 10, 2026

This analysis benchmarks the total compensation of **Rochelle Johnson, Executive Director / CEO** (\$2,629) 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 **10th** percentile of comparable organizations below the typical range for comparable organizations

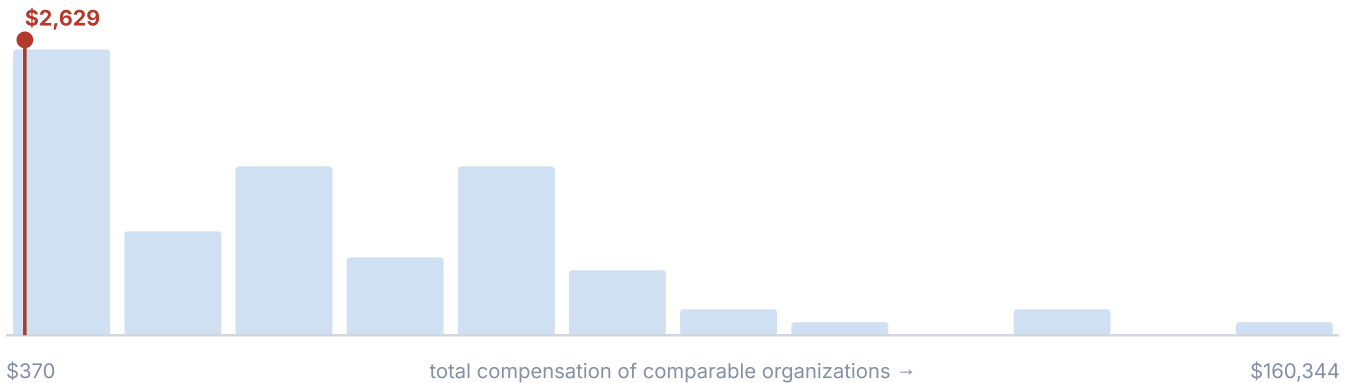
Benchmarked executive: Rochelle Johnson — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

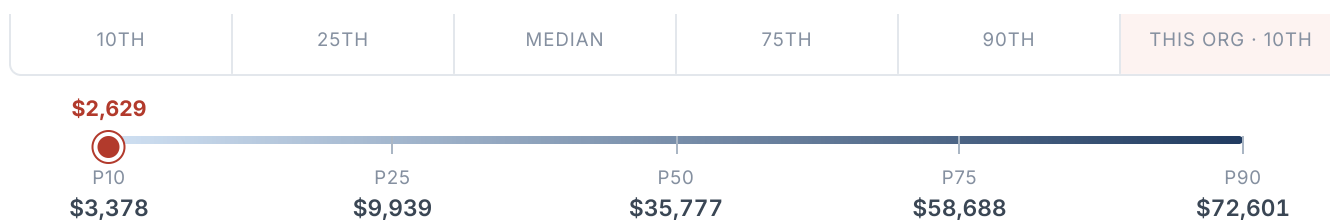
SECTOR	Organizations sharing the subject's NTEE classification (N99).
BUDGET	Total revenue between \$193,171 and \$432,472 — 0.67x to 1.50x the subject's \$288,315 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N99), nationwide + budget 0.67–1.5x revenue.

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

Distribution of comparable compensation



\$3,378	\$9,939	\$35,777	\$58,688	\$72,601	\$2,629
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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 WI 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
Mounds View Volleyball Club	MN	\$289,650	Director/tre	\$34,805	\$32,082	2025
Ausable Valley Snow Groomers Inc	MI	\$292,515	President	\$1,500	\$1,444	2025
Montgomery County Family Justice	MD	\$292,758	Ceo	\$70,000	\$64,515	2023
Fencing For All Foundation Inc	NY	\$293,601	Trustee	\$180,000	\$160,344	2023
Baseball Beyond Borders	WA	\$295,436	President	\$7,500	\$6,430	2024
Parkinsons Dynamics	AL	\$296,799	President	\$54,995	\$56,889	2024
Bike Durham	NC	\$298,794	Executive Director	\$66,125	\$65,422	2024
Bike Walk Nebraska	NE	\$274,439	Exective Director	\$79,905	\$84,722	2023
Top Shelf Elite Combat Series	TX	\$305,244	President	\$9,026	\$8,645	2024
Terre Haute Allstar Cheer Universit	IN	\$270,119	President	\$13,000	\$13,127	2024
Eden Valley Trail Trust	UT	\$268,507	Executive Dir.	\$36,555	\$35,824	2024
Beast Girls Lacrosse Inc	NY	\$268,466	Director And Coach	\$18,950	\$16,881	2023
Jr Metro Golf Inc (The First Tee Of Gr	NJ	\$262,869	Executive Director	\$41,000	\$36,087	2023
Going Places	SC	\$260,204	Chairperson	\$58,972	\$57,390	2025
Alpena Gymnastics Inc	MI	\$257,574	President	\$58,232	\$56,069	2025
Quality Sports Authority Inc	LA	\$319,266	President	\$36,000	\$37,957	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mountain Bike Association Of Arizona	AZ	\$257,047	Chairperson	\$19,800	\$18,772	2023
Coastal Crush Recreational Lacrosse Inc	VA	\$255,922	Ceo	\$44,220	\$39,829	2025
Student Athlete Community Service Network	FL	\$321,974	Secretary Director	\$9,350	\$8,659	2023
Dreamland Boxing	CA	\$322,684	President	\$22,154	\$18,317	2024
Ball-out Academy Inc	CA	\$322,717	Founder And Chief Executive Officer	\$30,243	\$25,006	2024
Rising Tide Volleyball	SC	\$253,201	President	\$27,552	\$27,522	2024
Bike Instructor Certification Program	WA	\$325,909	Secretary	\$8,725	\$7,701	2023
Futures Collegiate Baseball League Of New England Inc	MA	\$250,621	Commisioner	\$35,000	\$31,005	2023
Club Cherokee Inc	MN	\$331,459	Board Member	\$7,200	\$6,812	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 \$370–\$160,344; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$288,315); for reference, expenses \$258,518 and assets \$107,984.

ROLE MATCH Rochelle Johnson, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 1 peer 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	10 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	10 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 (Rochelle 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 10, 2026, comparing compensation against 73 similarly situated organizations (Same NTEE sector (N99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,629 is reasonable (approximately the 10th 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.