

Dolphin Aquatics

Executive Director / CEO

EIN 271246431

TN · NTEE N72

FY ending 2024-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Brenda Vroon, Executive Director / CEO** (\$104,056) against **every comparable organization** that fit the selection criteria — **1341** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

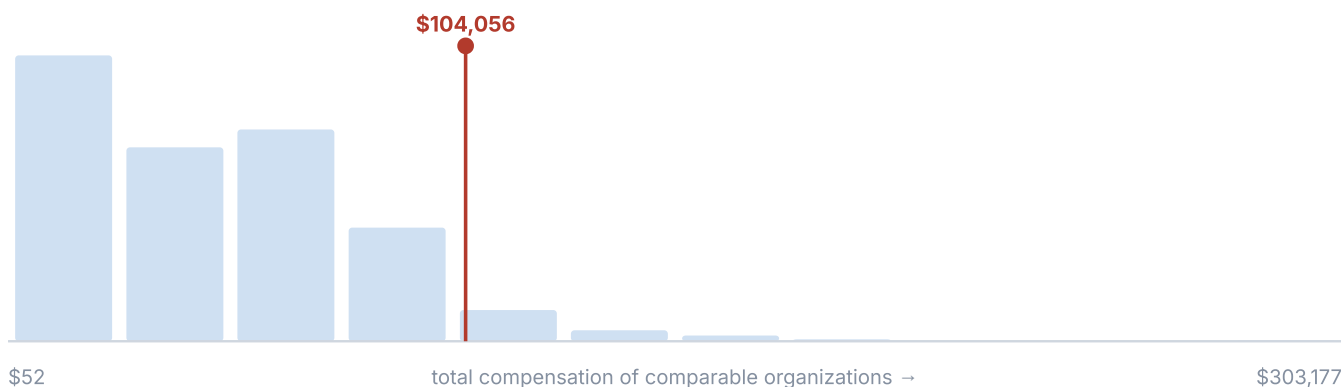
Benchmarked executive: Brenda Vroon — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N72).
BUDGET	Total revenue between \$295,180 and \$660,852 — 0.67x to 1.50x the subject's \$440,568 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

1,341 organizations qualified on sector, size, and geography → **1,341** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,698	\$15,663	\$43,351	\$69,719	\$90,550	\$104,056
---------	----------	----------	----------	----------	------------------



■ 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 TN 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
Village Harmony	VT	\$440,638	Ceo Director Non-voting Member	\$39,200	\$37,536	2024
East Carolina Aquatics Inc	NC	\$440,654	Ceo	\$76,100	\$72,877	2025
Friends Of Hamilton County Parks Inc	IN	\$440,844	Executive Dir.	\$70,000	\$72,302	2023
Bulldogs Sports Complex Inc	NY	\$440,903	Executive Dir.	\$81,579	\$72,202	2023
Youth Development Corp Of Sw Ohio	OH	\$439,977	Ceo	\$98,850	\$99,604	2024
Michigan Sports Alliance	MI	\$441,332	Executive Director	\$4,835	\$4,888	2023
Coon Rapids Mat Bandits Wrestling	MN	\$439,786	President	\$2,400	\$2,256	2024
Verona Area Swim Team Inc	WI	\$441,450	Vice President	\$769	\$764	2024
Boston Taekwondo Project Inc	MA	\$439,323	Director/chairman	\$90,802	\$75,625	2025
Center For Movement Challenges Inc	GA	\$439,166	Secretary	\$40,000	\$38,263	2024
West Michigan Hockey Youth Foundation Inc	MI	\$441,990	Executive Director (Part Year)	\$35,385	\$34,746	2024
Real Billings Fc	MT	\$439,012	Director Registrar	\$17,000	\$17,433	2024
Crow Wing County Fair	MN	\$442,272	Accountant	\$8,800	\$8,272	2024
Norcal Womens Lacrosse Officials	CA	\$442,334	Director & President	\$5,000	\$4,229	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fresno Junior Hockey Club	CA	\$438,642	Member At Large	\$2,700	\$2,161	2025
Michigan Intercollegiate	MI	\$438,618	Commissioner	\$148,932	\$142,475	2025
La Storm Youth Sports	CA	\$442,600	President	\$60,000	\$49,290	2024
Clipped In For Life	CA	\$438,246	Vice President	\$79,591	\$65,383	2024
North Carolina Elite Volleyball Clu	NC	\$442,919	Director/pre	\$19,498	\$19,166	2024
Mchenry Area Soccer Federation Inc	IL	\$438,126	Director	\$1,055	\$987	2024
Sinnamahoning Sportsmens Association Inc	PA	\$443,084	Manager	\$32,696	\$31,019	2024
Derivera Park Trust	OH	\$437,948	Administrato	\$37,025	\$37,307	2024
Sports For Youth	WA	\$437,850	Vice President	\$66,000	\$57,876	2023
Memphis Youth Athletics Inc	TN	\$443,471	Executive Di	\$80,882	\$80,882	2024
New Mexico Soccer Academy Inc	NM	\$437,643	Girls Director	\$51,000	\$53,726	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 **1341** organizations. Compensation range \$52–\$303,177; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$440,568); for reference, expenses \$313,263 and assets \$904,185.
ROLE MATCH	Brenda Vroon, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	36 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	95 th
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	93 rd

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 (Brenda Vroon) 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 13, 2026, comparing compensation against 1341 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$104,056 is reasonable (approximately the 95th 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 13, 2026.