

Charlotte Curling Association

Executive Director / CEO

EIN 272056711

NC · NTEE N71

FY ending 2024-08-31

June 13, 2026

This analysis benchmarks the total compensation of **Julie Dellibovi, Executive Director / CEO** (\$400) against **every comparable organization** that fit the selection criteria — **1315** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Julie Dellibovi — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

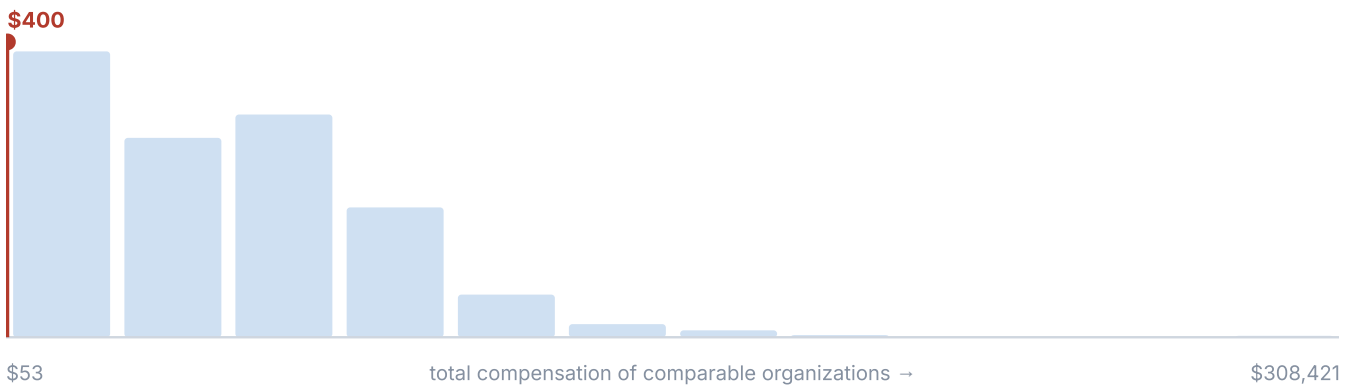
SECTOR Organizations sharing the subject's NTEE classification (N71).

BUDGET Total revenue between \$315,500 and \$706,345 — 0.67x to 1.50x the subject's \$470,897 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

1,315 organizations qualified on sector, size, and geography → **1,315** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,978

\$17,737

\$47,254

\$73,527

\$97,331

\$400



■ 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 NC 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
Ke Kukui Foundation	WA	\$471,375	Executive Di	\$82,345	\$71,351	2024
Greensboro Swimming Association Inc	NC	\$471,477	Head Coach	\$103,234	\$103,234	2024
Gig Harbor Junior Sailing	WA	\$470,312	Sailing Director (Non-voting)	\$59,518	\$51,571	2024
International Women's Baseball	IL	\$470,046	Ceo	\$105,000	\$99,904	2024
Kc Swim Academy And Infant Aquatics	MO	\$471,968	President	\$34,000	\$35,881	2023
Hetland Youth Hockey Association	MA	\$472,032	Player Development	\$3,500	\$3,133	2023
Wilmington Soccer Academy	NC	\$469,581	President Treasurer	\$53,750	\$53,750	2024
North Cincinnati Classics Inc	OH	\$469,545	Director	\$29,500	\$30,239	2024
North Carolina Rush Triad Soccer Club Inc	NC	\$472,369	Vice President - Operations	\$61,291	\$63,101	2023
Crossroads Volleyball Inc	IN	\$472,508	Director	\$22,150	\$22,606	2024
Webfoot Juniors Volleyball Club	OR	\$469,211	Director	\$40,000	\$35,950	2024
Essex County Youth Soccer Association	MA	\$472,877	Referee Assignor	\$30,500	\$26,525	2024
Abundant Life Ranch Inc	CA	\$472,929	President	\$68,312	\$57,088	2024
American Volkssport Associationinc	TX	\$472,967	Ceo/presiden	\$106,513	\$103,116	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nature Camp Inc	VA	\$473,161	Executive Director (Ex Off	\$59,589	\$55,683	2024
Prospect Mountain Association Inc	VT	\$473,412	Director	\$61,464	\$59,873	2024
Detroit Lakes Youth Hockey	MN	\$473,469	President	\$1,133	\$1,083	2024
Minneapolis Rowing Club	MN	\$473,598	Club Administrator	\$44,793	\$44,101	2023
Cyclone Soccer Hollywood Inc	FL	\$467,992	President	\$53,000	\$48,186	2024
Josh Gibson Foundation	PA	\$467,905	Executive Di	\$42,000	\$40,535	2024
Eagles Athletic Association Inc	IN	\$473,953	Director	\$18,158	\$19,079	2023
Lafayette Tennis Association	DC	\$473,964	Supervisor	\$107,000	\$90,873	2024
Indiana Park And Recreation Association	IN	\$474,097	Executive Director	\$101,376	\$106,521	2023
Grass Hoppers Sports Inc	WI	\$474,250	President	\$20,000	\$20,812	2023
Hp Aquatics Club	IL	\$467,529	Head Of Operations	\$68,922	\$67,514	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 1315 organizations. Compensation range \$53–\$308,421; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$470,897); for reference, expenses \$344,202 and assets \$1,979,381.

ROLE MATCH	Julie Dellibovi, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	37 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	3 rd
All sources (D + E + F), adjusted	0 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 (Julie Dellibovi) 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 1315 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$400 is reasonable (approximately the 0th 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.