

# Valley Figure Skating Club Inc

Executive Director / CEO

EIN 391484017

WI · NTEE N68

FY ending 2024-05-31

June 9, 2026

This analysis benchmarks the total compensation of **Vanessa Lemke, Executive Director / CEO** (\$2,000) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

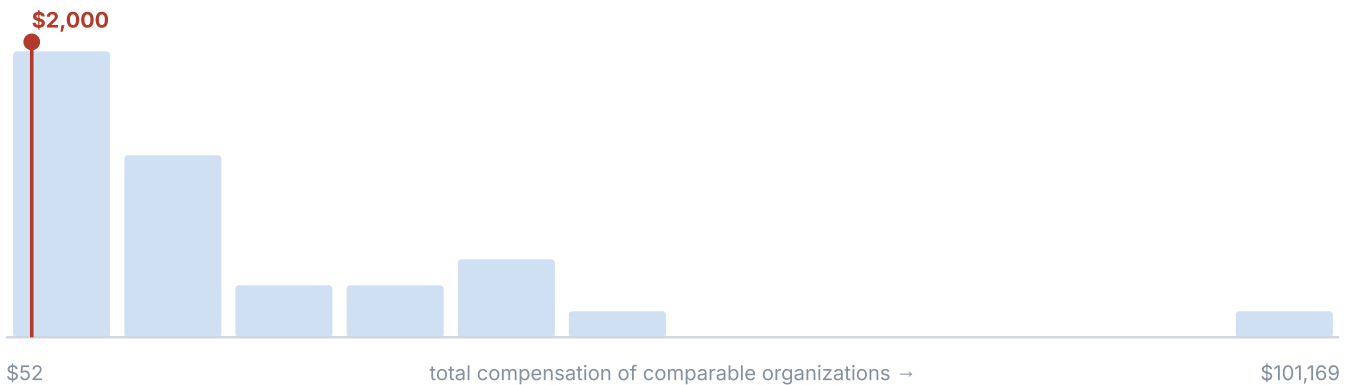
**Benchmarked executive:** Vanessa Lemke — reported title "BOARD MEMBER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N68).
BUDGET	Total revenue between \$145,030 and \$324,696 — 0.67x to 1.50x the subject's \$216,464 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N68), nationwide + budget 0.67–1.5x revenue.

**27** organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$991	\$3,355	\$8,930	\$24,138	\$38,304	\$2,000
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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
<a href="#">Franklin Ski &amp; Outing Club Inc</a>	ME	\$216,183	Co-mgr Of Op	\$46,710	<b>\$44,786</b>	2024
<a href="#">Austin Youth Hockey Association Inc</a>	MN	\$220,305	Director	\$12,600	<b>\$12,273</b>	2023
<a href="#">United States Ski Association</a>	MN	\$221,626	Secretary	\$35,698	<b>\$34,772</b>	2023
<a href="#">Marquette Figure Skating Club</a>	MI	\$208,505	Treasurer	\$3,400	<b>\$3,273</b>	2025
<a href="#">Maine Amateur Hockey Association</a>	ME	\$226,205	Treasurer	\$7,200	<b>\$6,725</b>	2025
<a href="#">Glacier Skate Academy Inc</a>	MT	\$227,310	Vice Pres &	\$30,100	<b>\$31,068</b>	2024
<a href="#">Axiom Volleyball Club</a>	WA	\$230,516	President	\$28,914	<b>\$25,519</b>	2023
<a href="#">Line Creek Figure Skating Club Inc</a>	MO	\$233,191	Club Skate Director	\$3,000	<b>\$3,133</b>	2023
<a href="#">Brainerd Blue Line Boosters</a>	MN	\$199,593	Chair Member	\$20,000	<b>\$19,482</b>	2023
<a href="#">Wilmington Seahawks Hockey Association Inc</a>	NC	\$233,779	Hockey Director	\$23,000	<b>\$22,756</b>	2024
<a href="#">West Yellowstone Ski Education Foundation</a>	MT	\$235,672	Grant Writer	\$13,268	<b>\$13,695</b>	2024
<a href="#">Rush Field Hockey Inc</a>	CA	\$189,493	Secretary/tr	\$10,800	<b>\$8,930</b>	2024
<a href="#">Woodstock Ski Runners</a>	VT	\$247,318	Program Director	\$41,600	<b>\$40,093</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Wisconsin Inspire Cooperative Inc</a>	WI	\$249,308	Vice-president	\$6,815	<b>\$6,815</b>	2024
<a href="#">Waha Inc</a>	WV	\$255,658	President	\$1,319	<b>\$1,332</b>	2025
<a href="#">Duluth Nordic Ski Club Inc</a>	MN	\$176,428	Secretary	\$520	<b>\$480</b>	2025
<a href="#">Minnesota Girls Hockey Coaches Association</a>	MN	\$262,150	President	\$12,500	<b>\$11,827</b>	2024
<a href="#">Utah Girls Hockey Association Inc</a>	UT	\$170,750	Director	\$9,000	<b>\$8,820</b>	2024
<a href="#">Premier Volleyball Club</a>	MN	\$269,314	Club Director	\$5,000	<b>\$4,731</b>	2024
<a href="#">Fore Stark County Youth Development Inc</a>	OH	\$280,948	Exec Director	\$99,756	<b>\$101,169</b>	2024
<a href="#">Border Blades Figure Skating Club</a>	ND	\$281,283	Director	\$8,250	<b>\$8,669</b>	2024
<a href="#">Crookston Blue Line Club Inc</a>	MN	\$149,150	Treasurer/executive Director (Through June 2023)	\$38,100	<b>\$37,112</b>	2023
<a href="#">Boeing Employees Ski Club Inc</a>	WA	\$292,220	Director And President	\$2,264	<b>\$1,941</b>	2024
<a href="#">Girls Hockey Of Arizona</a>	AZ	\$295,937	President	\$12,637	<b>\$11,637</b>	2024
<a href="#">Figure Skating Club Of Park City</a>	UT	\$307,061	Treasurer	\$3,600	<b>\$3,437</b>	2025

**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](https://peerbasis.org/methodology).

### ● Sample, role match & sensitivity

PEER COUNT	27 organizations. Compensation range \$52–\$101,169; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$216,464); for reference, expenses \$169,770 and assets \$177,783.
ROLE MATCH	Vanessa Lemke, reported title " <i>BOARD MEMBER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
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	19 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	15 <sup>th</sup>
Reportable pay only (column D), adjusted	19 <sup>th</sup>
All sources (D + E + F), adjusted	19 <sup>th</sup>

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 (Vanessa Lemke) 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 27 similarly situated organizations (Same NTEE sector (N68), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$2,000 is reasonable (approximately the 19<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.