

Duluth Nordic Ski Club Inc

Executive Director / CEO

EIN 411487615

MN · NTEE N68

FY ending 2025-05-31

June 9, 2026

This analysis benchmarks the total compensation of **John Gould, Executive Director / CEO** (\$520) against **every comparable organization** that fit the selection criteria — **23** 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

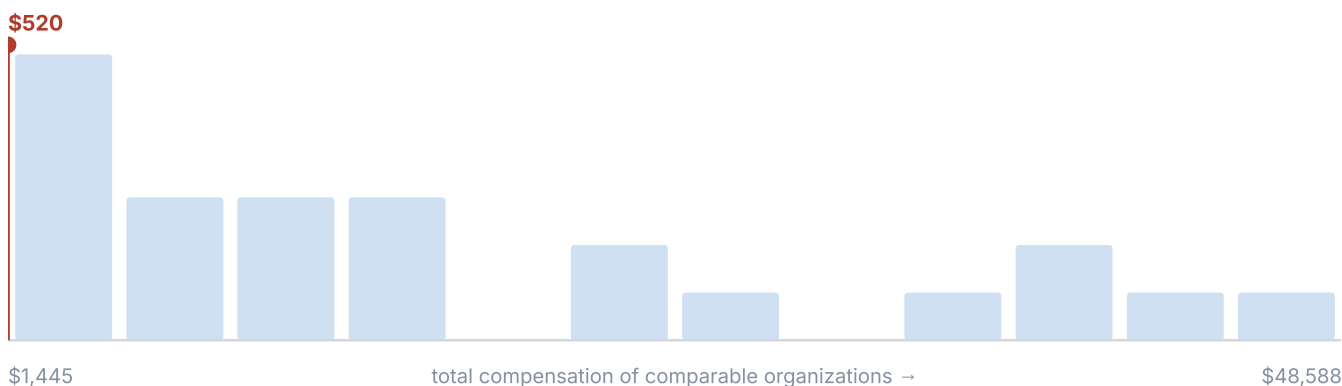
Benchmarked executive: John Gould — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (N68). |
| BUDGET | Total revenue between \$118,206 and \$264,642 — 0.67x to 1.50x the subject's \$176,428 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (N68), nationwide + budget 0.67–1.5x revenue. |

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|---------|----------|----------|----------|-------|
| \$2,201 | \$4,569 | \$12,831 | \$26,187 | \$39,755 | \$520 |
|---------|---------|----------|----------|----------|-------|



■ 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 |
|---|-------|-----------|--|-----------------|-----------------|------|
| Utah Girls Hockey Association Inc | UT | \$170,750 | Director | \$9,000 | \$9,569 | 2024 |
| Rush Field Hockey Inc | CA | \$189,493 | Secretary/tr | \$10,800 | \$9,688 | 2024 |
| Brainerd Blue Line Boosters | MN | \$199,593 | Chair Member | \$20,000 | \$21,136 | 2023 |
| Crookston Blue Line Club Inc | MN | \$149,150 | Treasurer/executive Director (Through June 2023) | \$38,100 | \$40,263 | 2023 |
| Marquette Figure Skating Club | MI | \$208,505 | Treasurer | \$3,400 | \$3,552 | 2025 |
| Coulee Alpine Racing Inc | WI | \$143,587 | President | \$5,285 | \$5,586 | 2025 |
| Mighty Penguins Sled Hockey | PA | \$140,127 | Executive Director | \$15,000 | \$15,539 | 2024 |
| Tamarack Sno-flyers Inc | MN | \$136,764 | President | \$2,265 | \$2,325 | 2024 |
| Franklin Ski & Outing Club Inc | ME | \$216,183 | Co-mgr Of Op | \$46,710 | \$48,588 | 2024 |
| Valley Figure Skating Club Inc | WI | \$216,464 | Board Member | \$2,000 | \$2,170 | 2024 |
| Austin Youth Hockey Association Inc | MN | \$220,305 | Director | \$12,600 | \$13,315 | 2023 |
| United States Ski Association | MN | \$221,626 | Secretary | \$35,698 | \$37,725 | 2023 |
| Maine Amateur Hockey Association | ME | \$226,205 | Treasurer | \$7,200 | \$7,296 | 2025 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|---------------------|-----------------|-----------------|------|
| Glacier Skate Academy Inc | MT | \$227,310 | Vice Pres & | \$30,100 | \$33,705 | 2024 |
| Axiom Volleyball Club | WA | \$230,516 | President | \$28,914 | \$27,686 | 2023 |
| Northeast Kingdom Snowblasters Inc | VT | \$120,676 | Director | \$1,994 | \$2,085 | 2024 |
| Line Creek Figure Skating Club Inc | MO | \$233,191 | Club Skate Director | \$3,000 | \$3,398 | 2023 |
| Wilmington Seahawks Hockey Association Inc | NC | \$233,779 | Hockey Director | \$23,000 | \$24,688 | 2024 |
| West Yellowstone Ski Education Foundation | MT | \$235,672 | Grant Writer | \$13,268 | \$14,857 | 2024 |
| Woodstock Ski Runners | VT | \$247,318 | Program Director | \$41,600 | \$43,497 | 2024 |
| Wisconsin Inspire Cooperative Inc | WI | \$249,308 | Vice-president | \$6,815 | \$7,393 | 2024 |
| Waha Inc | WV | \$255,658 | President | \$1,319 | \$1,445 | 2025 |
| Minnesota Girls Hockey Coaches Association | MN | \$262,150 | President | \$12,500 | \$12,831 | 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 **23** organizations. Compensation range \$1,445–\$48,588; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$176,428); for reference, expenses \$176,334 and assets \$150,096.

ROLE MATCH John Gould, reported title "*SECRETARY*", benchmarked as Executive Director / CEO.
Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

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 | 0 th |
| 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 (John Gould) 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 23 similarly situated organizations (Same NTEE sector (N68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$520 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 9, 2026.