

# Mounds View Volleyball Club

Executive Director / CEO

EIN 411828922

MN · NTEE N99

FY ending 2025-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Kraig O'rourke, Executive Director / CEO** (\$34,805) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Kraig O'rourke — reported title "DIRECTOR/TRE", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

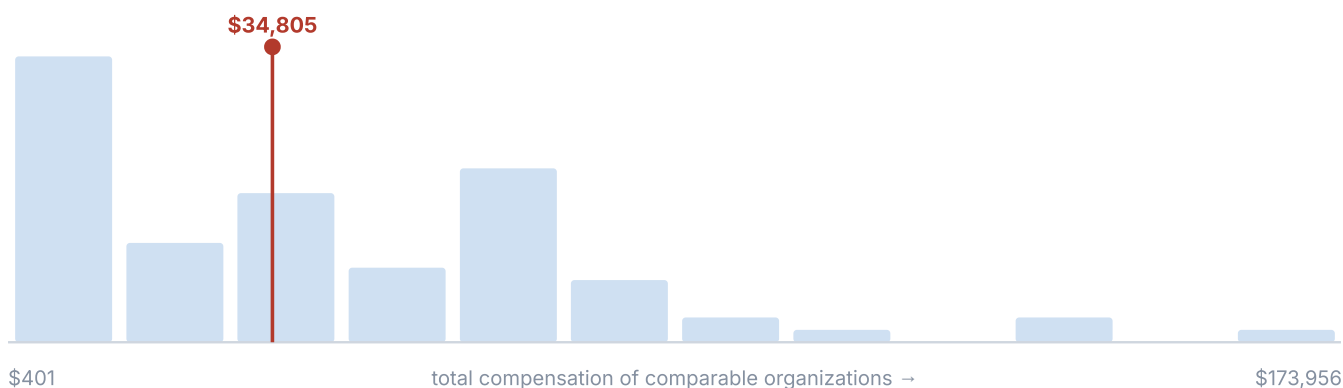
**SECTOR** Organizations sharing the subject's NTEE classification (N99).

**BUDGET** Total revenue between \$194,065 and \$434,475 — 0.67x to 1.50x the subject's \$289,650 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N99), nationwide + budget 0.67–1.5x revenue.

**74** organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,006	\$10,769	\$38,839	\$63,605	\$78,435	\$34,805
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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 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
<a href="#">Wisconsin Ice Volleyball Club</a>	WI	\$288,315	President	\$2,629	<b>\$2,853</b>	2024
<a href="#">Ausable Valley Snow Groomers Inc</a>	MI	\$292,515	President	\$1,500	<b>\$1,567</b>	2025
<a href="#">Montgomery County Family Justice</a>	MD	\$292,758	Ceo	\$70,000	<b>\$69,991</b>	2023
<a href="#">Fencing For All Foundation Inc</a>	NY	\$293,601	Trustee	\$180,000	<b>\$173,956</b>	2023
<a href="#">Baseball Beyond Borders</a>	WA	\$295,436	President	\$7,500	<b>\$6,975</b>	2024
<a href="#">Parkinsons Dynamics</a>	AL	\$296,799	President	\$54,995	<b>\$61,719</b>	2024
<a href="#">Bike Durham</a>	NC	\$298,794	Executive Director	\$66,125	<b>\$70,977</b>	2024
<a href="#">Bike Walk Nebraska</a>	NE	\$274,439	Exective Director	\$79,905	<b>\$91,915</b>	2023
<a href="#">Top Shelf Elite Combat Series</a>	TX	\$305,244	President	\$9,026	<b>\$9,379</b>	2024
<a href="#">Terre Haute Allstar Cheer Universit</a>	IN	\$270,119	President	\$13,000	<b>\$14,241</b>	2024
<a href="#">Eden Valley Trail Trust</a>	UT	\$268,507	Executive Dir.	\$36,555	<b>\$38,865</b>	2024
<a href="#">Beast Girls Lacrosse Inc</a>	NY	\$268,466	Director And Coach	\$18,950	<b>\$18,314</b>	2023
<a href="#">Jr Metro Golf Inc (The First Tee Of Gr</a>	NJ	\$262,869	Executive Director	\$41,000	<b>\$39,150</b>	2023
<a href="#">Going Places</a>	SC	\$260,204	Chairperson	\$58,972	<b>\$62,262</b>	2025
<a href="#">Quality Sports Authority Inc</a>	LA	\$319,266	President	\$36,000	<b>\$41,180</b>	2024
<a href="#">Alpena Gymnastics Inc</a>	MI	\$257,574	President	\$58,232	<b>\$60,828</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Student Athlete Community Service Network</a>	FL	\$321,974	Secretary Director	\$9,350	<b>\$9,394</b>	2023
<a href="#">Mountain Bike Association Of Arizona</a>	AZ	\$257,047	Chairperson	\$19,800	<b>\$20,365</b>	2023
<a href="#">Dreamland Boxing</a>	CA	\$322,684	President	\$22,154	<b>\$19,872</b>	2024
<a href="#">Ball-out Academy Inc</a>	CA	\$322,717	Founder And Chief Executive Officer	\$30,243	<b>\$27,128</b>	2024
<a href="#">Coastal Crush Recreational Lacrosse Inc</a>	VA	\$255,922	Ceo	\$44,220	<b>\$43,210</b>	2025
<a href="#">Bike Instructor Certification Program</a>	WA	\$325,909	Secretary	\$8,725	<b>\$8,354</b>	2023
<a href="#">Rising Tide Volleyball</a>	SC	\$253,201	President	\$27,552	<b>\$29,859</b>	2024
<a href="#">Futures Collegiate Baseball League Of New England Inc</a>	MA	\$250,621	Commisioner	\$35,000	<b>\$33,637</b>	2023
<a href="#">Club Cherokee Inc</a>	MN	\$331,459	Board Member	\$7,200	<b>\$7,391</b>	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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 74 organizations. Compensation range \$401–\$173,956; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$289,650); for reference, expenses \$292,798 and assets \$151,724.

**ROLE MATCH** Kraig O'rourke, reported title *"DIRECTOR/TRE"*, 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.**

**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	47 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	46 <sup>th</sup>
Reportable pay only (column D), adjusted	47 <sup>th</sup>
All sources (D + E + F), adjusted	47 <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 (Kraig O'rourke) 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 74 similarly situated organizations (Same NTEE sector (N99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,805 is reasonable (approximately the 47<sup>th</sup> 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.