

Line Creek Figure Skating Club Inc

Executive Director / CEO

EIN 431841434
 MO · NTEE N68
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Crystal Richardson, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

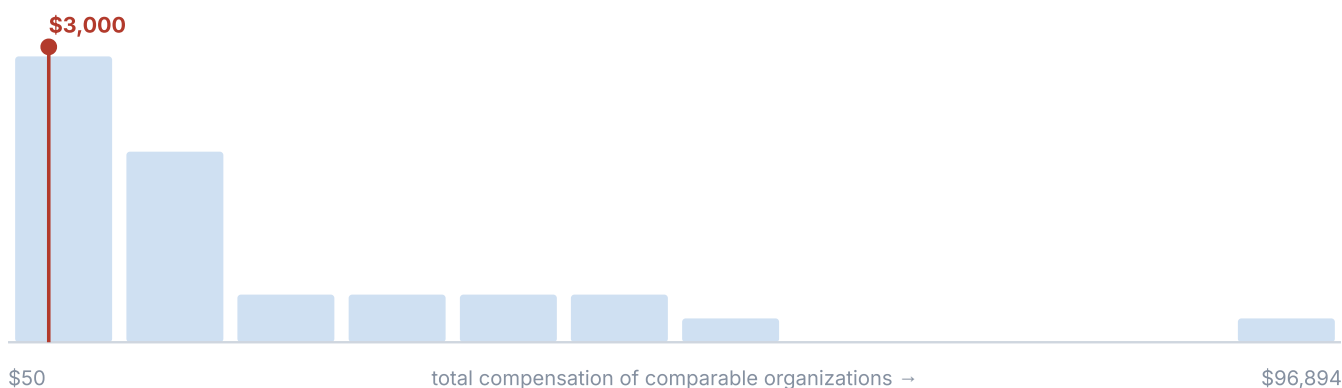
Benchmarked executive: Crystal Richardson — reported title “CLUB SKATE DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N68).
BUDGET	Total revenue between \$156,237 and \$349,786 — 0.67x to 1.50x the subject's \$233,191 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N68), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,194	\$3,602	\$9,849	\$23,779	\$43,305	\$3,000
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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 MO 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
Wilmington Seahawks Hockey Association Inc	NC	\$233,779	Hockey Director	\$23,000	\$21,794	2024
West Yellowstone Ski Education Foundation	MT	\$235,672	Grant Writer	\$13,268	\$13,116	2024
Axiom Volleyball Club	WA	\$230,516	President	\$28,914	\$24,441	2023
Glacier Skate Academy Inc	MT	\$227,310	Vice Pres &	\$30,100	\$29,755	2024
Maine Amateur Hockey Association	ME	\$226,205	Treasurer	\$7,200	\$6,441	2025
United States Ski Association	MN	\$221,626	Secretary	\$35,698	\$33,304	2023
Austin Youth Hockey Association Inc	MN	\$220,305	Director	\$12,600	\$11,755	2023
Woodstock Ski Runners	VT	\$247,318	Program Director	\$41,600	\$38,399	2024
Wisconsin Inspire Cooperative Inc	WI	\$249,308	Vice-president	\$6,815	\$6,527	2024
Valley Figure Skating Club Inc	WI	\$216,464	Board Member	\$2,000	\$1,916	2024
Franklin Ski & Outing Club Inc	ME	\$216,183	Co-mgr Of Op	\$46,710	\$42,894	2024
Waha Inc	WV	\$255,658	President	\$1,319	\$1,276	2025
Marquette Figure Skating Club	MI	\$208,505	Treasurer	\$3,400	\$3,135	2025
Minnesota Girls Hockey Coaches Association	MN	\$262,150	President	\$12,500	\$11,327	2024
Brainerd Blue Line Boosters	MN	\$199,593	Chair Member	\$20,000	\$18,659	2023
Premier Volleyball Club	MN	\$269,314	Club Director	\$5,000	\$4,531	2024
Rush Field Hockey Inc	CA	\$189,493	Secretary/tr	\$10,800	\$8,552	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fore Stark County Youth Development Inc	OH	\$280,948	Exec Director	\$99,756	\$96,894	2024
Border Blades Figure Skating Club	ND	\$281,283	Director	\$8,250	\$8,302	2024
Duluth Nordic Ski Club Inc	MN	\$176,428	Secretary	\$520	\$459	2025
Boeing Employees Ski Club Inc	WA	\$292,220	Director And President	\$2,264	\$1,859	2024
Utah Girls Hockey Association Inc	UT	\$170,750	Director	\$9,000	\$8,448	2024
Girls Hockey Of Arizona	AZ	\$295,937	President	\$12,637	\$11,145	2024
Figure Skating Club Of Park City	UT	\$307,061	Treasurer	\$3,600	\$3,292	2025
Western Washington Female Hockey	WA	\$314,524	Board Member	\$378	\$320	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO cost of living and 2023 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 MO 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	30 organizations. Compensation range \$50–\$96,894; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$233,191); for reference, expenses \$232,728 and assets \$18,928.
ROLE MATCH	Crystal Richardson, reported title " <i>CLUB SKATE DIRECTOR</i> ", 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	2 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	20 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	20 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 (Crystal Richardson) 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 30 similarly situated organizations (Same NTEE sector (N68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 20th 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.