

Brandon Valley Ice And In-line Hockey Association-bvha

Executive Director / CEO

EIN 451828894
 SD · NTEE N68
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Denis Paquette, Executive Director / CEO** (\$857) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **6th** percentile of comparable organizations

below the typical range for comparable organizations

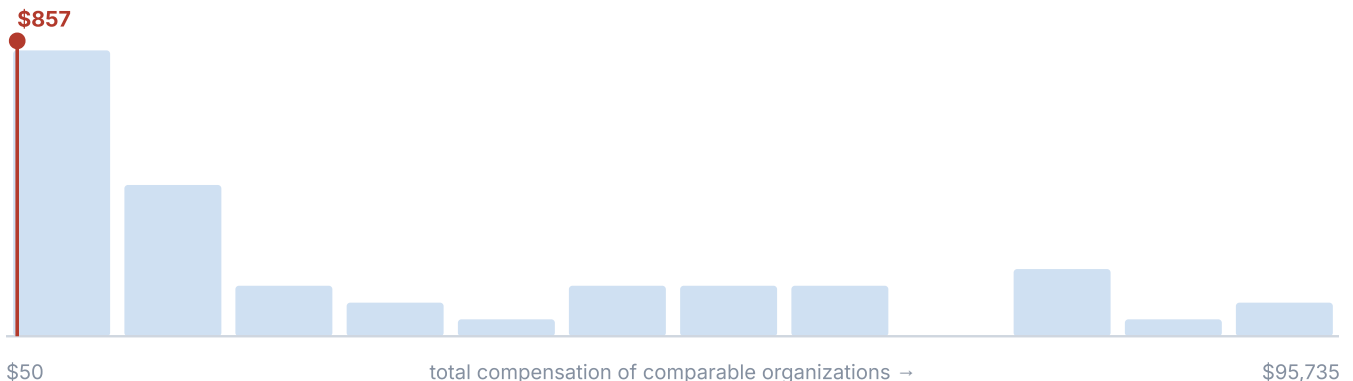
Benchmarked executive: Denis Paquette — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N68).
BUDGET	Total revenue between \$278,933 and \$624,477 — 0.67x to 1.50x the subject's \$416,318 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N68), nationwide + budget 0.67–1.5x revenue.

48 organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,559 10TH	\$4,312 25TH	\$15,014 MEDIAN	\$49,655 75TH	\$74,735 90TH	\$857 THIS ORG · 6TH
------------------------	------------------------	---------------------------	-------------------------	-------------------------	--------------------------------



■ 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 SD 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
Kings Youth Ice Hockey Association Inc	PA	\$412,060	President	\$5,000	\$4,652	2023
Loon Ski Club Inc	NH	\$431,612	Program Dire	\$93,000	\$77,809	2024
Fresno Junior Hockey Club	CA	\$438,642	Member At Large	\$2,700	\$2,058	2025
Steel City Selects Girls Hockey	PA	\$392,810	Board Member	\$1,000	\$880	2025
Attitash Alpine Educational Foundation	NH	\$390,993	Director	\$5,580	\$4,669	2024
Flagstaff Ski Club Inc	AZ	\$389,679	Alpine Direc	\$58,214	\$49,421	2025
Jersey City Capitals Youth Hockey	NJ	\$389,678	President	\$19,100	\$15,452	2024
Team Ohio Hockey Foundaton Inc	OH	\$450,318	President	\$4,700	\$4,511	2024
Harford Hockey Organization Inc	DE	\$454,546	President	\$2,020	\$1,792	2024
Traverse City Figure Skating Club	MI	\$456,651	Office Manag	\$9,941	\$9,297	2024
Plain Valley Ski Trails	WA	\$457,831	Executive Director	\$70,833	\$55,981	2025
Siouxland Youth Hockey Association	IA	\$464,992	Director	\$3,505	\$3,388	2025
Alaska Allstar Hockey Association	AK	\$465,687	President	\$18,400	\$16,410	2023
Rushmore Hockey And Skating	SD	\$359,961	2022 Treasur	\$610	\$628	2023
Detroit Lakes Youth Hockey	MN	\$473,469	President	\$1,133	\$1,014	2024
Iceliners Synchronized Skating	PA	\$348,420	Skating Director	\$51,400	\$46,445	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
West Main Recreation Corp	NH	\$485,156	Exec Director	\$70,102	\$58,651	2024
Skate Journeys	WA	\$340,176	Executive Director	\$67,516	\$54,771	2024
St Clair Shores Figure Skating	MI	\$339,108	Treasurer	\$4,793	\$4,483	2024
North Stars Youth Hockey Association Inc	ND	\$336,085	Treasurer	\$15,000	\$15,356	2023
Seney Snowmobile Association	MI	\$318,236	President	\$54	\$50	2025
World Ice Association Inc	AK	\$517,165	Executive Di	\$26,910	\$24,000	2023
Western Washington Female Hockey	WA	\$314,524	Board Member	\$378	\$316	2023
Figure Skating Club Of Park City	UT	\$307,061	Treasurer	\$3,600	\$3,252	2025
Mohan Skiing & Boarding	WA	\$526,667	President	\$13,244	\$10,467	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 48 organizations. Compensation range \$50–\$95,735; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$416,318); for reference, expenses \$228,328 and assets \$4,582,617. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Denis Paquette, reported title "*Director*", 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.**

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	6 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 (Denis Paquette) 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 48 similarly situated organizations (Same NTEE sector (N68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$857 is reasonable (approximately the 6th 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.