

# La Jolla Volleyball Inc

Executive Director / CEO

EIN 452102849

CA · NTEE N50

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Barbara Birnbaum, Executive Director / CEO** (\$43,225) against **every comparable organization** that fit the selection criteria — **86** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Barbara Birnbaum — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (N50).

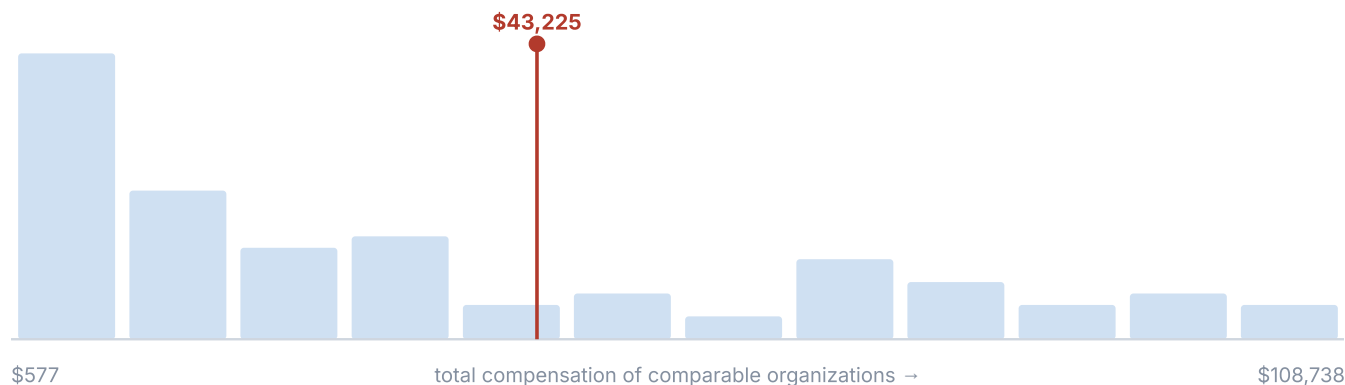
**BUDGET** Total revenue between \$272,001 and \$608,959 — 0.67x to 1.50x the subject's \$405,973 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N50), nationwide + budget 0.67–1.5x revenue.

**86** organizations qualified on sector, size, and geography

→ **86** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,825

\$7,244

\$25,359

\$62,735

\$82,637

**\$43,225**



## ● 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 CA 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="#">Keys Of Arizona Inc</a>	AZ	\$404,115	President	\$62,833	<b>\$69,980</b>	2024
<a href="#">Holmes Harbor Rod &amp; Gun Club</a>	WA	\$402,280	Director	\$76,485	<b>\$79,302</b>	2024
<a href="#">Newport Social Order Of Owls Inc</a>	PA	\$402,089	Officer	\$6,985	<b>\$8,305</b>	2023
<a href="#">Western Harnett Youth Recreation Association Inc</a>	NC	\$413,272	Athletic Director	\$60,541	<b>\$72,443</b>	2024
<a href="#">Cascade Volleyball Club Of Seattle</a>	WA	\$390,706	Executive Dir.	\$67,269	<b>\$69,747</b>	2024
<a href="#">Pedals For Progress</a>	NJ	\$388,344	President	\$51,500	<b>\$53,250</b>	2024
<a href="#">Bloody Run Social Club</a>	PA	\$424,611	Secretary/ Treasurer	\$49,995	<b>\$56,249</b>	2025
<a href="#">Petaluma Phoenix Center Inc</a>	CA	\$425,390	Director/ Theater Manager	\$49,596	<b>\$49,596</b>	2024
<a href="#">Hill-top Athletic Association</a>	PA	\$427,687	Trustee	\$5,200	<b>\$6,005</b>	2024
<a href="#">South End Beneficial Association</a>	PA	\$429,629	President	\$31,200	<b>\$36,032</b>	2024
<a href="#">St Petersburg Shuffleboard Club Inc</a>	FL	\$431,767	Executive Director	\$67,089	<b>\$75,144</b>	2023
<a href="#">Le Club Alpin De Raquetteurs Inc</a>	NH	\$432,349	President	\$4,800	<b>\$5,285</b>	2023
<a href="#">Va Competition Hare Scramble Svc Inc</a>	VA	\$375,309	President	\$11,546	<b>\$12,577</b>	2025
<a href="#">The Monkey Mutual Aid Society</a>	OH	\$375,192	President	\$500	<b>\$613</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Empire Ranch Mens Golf Club</a>	CA	\$367,060	President	\$2,000	<b>\$2,000</b>	2024
<a href="#">Kane Vets Home Association Inc</a>	PA	\$366,159	1 Year Trustee	\$10,200	<b>\$11,476</b>	2025
<a href="#">Ohio Gun Owners</a>	OH	\$363,859	Executive Director	\$72,000	<b>\$90,923</b>	2023
<a href="#">Star Track Cycling Inc</a>	NY	\$448,794	Co-director	\$34,833	<b>\$36,452</b>	2024
<a href="#">North End Boat Club</a>	MA	\$448,969	President	\$5,000	<b>\$5,357</b>	2023
<a href="#">Shift Community Cycles</a>	OR	\$362,333	Executive Dir.	\$49,600	<b>\$54,918</b>	2023
<a href="#">West End Fire Company No 3</a>	PA	\$360,857	Trustee	\$3,604	<b>\$4,162</b>	2024
<a href="#">Logan Missouri Valley Country Club</a>	IA	\$451,100	Key Employee	\$77,405	<b>\$95,621</b>	2025
<a href="#">Mertztown Rod And Gun Club</a>	PA	\$360,677	Steward	\$8,717	<b>\$10,067</b>	2024
<a href="#">Coahoma County Conservation League</a>	MS	\$453,129	Treasurer	\$9,000	<b>\$11,951</b>	2023
<a href="#">Clarion County Rod &amp; Gun Club</a>	PA	\$358,511	Treasurer/se	\$8,631	<b>\$10,262</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	<b>86</b> organizations. Compensation range \$577–\$108,738; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$405,973); for reference, expenses \$374,139 and assets \$90,564.
ROLE MATCH	Barbara Birnbaum, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this 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	67 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	69 <sup>th</sup>
Reportable pay only (column D), adjusted	67 <sup>th</sup>
All sources (D + E + F), adjusted	67 <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 (Barbara Birnbaum) 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 86 similarly situated organizations (Same NTEE sector (N50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,225 is reasonable (approximately the 67<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.