

C T Barrel Racing Inc

Executive Director / CEO

EIN 472427227
TX · NTEE N70
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Walzel, Executive Director / CEO** (\$2,525) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Jennifer Walzel — 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 (N70).
BUDGET	Total revenue between \$153,209 and \$343,006 — 0.67x to 1.50x the subject's \$228,671 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,642	\$7,729	\$19,930	\$33,666	\$49,914	\$2,525
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 12TH
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\$2,525



■ 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 TX 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
Bam Swim Team	CO	\$228,314	Head Coach/m	\$5,871	\$5,628	2024
Southern Colorado Ice Hockey Referee Association	CO	\$230,137	Board Of Directors Treasurer	\$7,977	\$7,449	2025
Long Beach Rowing Association	CA	\$226,871	Boathouse Manager	\$22,811	\$19,691	2024
Usa Softball Of Central California	CA	\$225,563	Secretary	\$35,750	\$31,772	2023
Empire Volleyball	ND	\$225,253	Director	\$7,041	\$7,526	2025
692 Beach Volleyball Club	CA	\$224,195	Director/officer	\$38,000	\$32,803	2024
Eurocrossacademy Inc	MT	\$221,606	Chief Director	\$30,000	\$31,495	2025
American International Polo Foundation	FL	\$220,116	(To 1/27), Treas/pres (From 1/27)	\$2,535	\$2,451	2023
Elizabethtown Volleyball Academy Inc	KY	\$238,019	Club Director	\$21,520	\$22,517	2025
Gainesville Area Rowing Inc	FL	\$218,043	Executive Dir.	\$34,338	\$31,417	2025
Arkansas State Usbc	AR	\$217,288	Association Manager	\$4,266	\$4,794	2024
South Sound United Bowling Congress	WA	\$242,193	Association Manager	\$37,440	\$32,646	2025
Midwest Womens Tournament Inc	IN	\$245,684	Secretary	\$200	\$206	2025
Oregon Bicycle Racing Association	OR	\$246,507	Executive Director	\$40,000	\$37,135	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Niagara Swimming Inc	NY	\$247,056	Director, Competition And Sanctions Manager	\$8,631	\$7,797	2024
North Carolina Organizing Committee	NC	\$210,160	Chairman	\$160,000	\$165,271	2024
Ocean Breeze Park Alliance Inc	NY	\$247,737	Executive Di	\$18,000	\$16,741	2023
Idaho State Usbc Association Inc	ID	\$248,148	Association	\$5,498	\$5,696	2025
Texas Fencing Academy Inc	TX	\$248,471	President	\$50,000	\$50,000	2024
Berks County Interscholastic Athletic	PA	\$207,743	Executive Director	\$8,000	\$8,211	2023
National College Players Association	CA	\$249,674	Secretary, Treasurer, Executive Director	\$74,769	\$66,449	2023
Wyoming State Usbc	WY	\$206,340	Association Manager	\$5,000	\$5,214	2025
North Shore Volleyball Club	OH	\$206,045	Director/tru	\$4,000	\$4,360	2023
Charleston West Virginia Sports Council Inc	WV	\$204,439	Director	\$18,633	\$20,168	2024
Casper Boxing Club	WY	\$253,546	Executive Director	\$36,923	\$39,526	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	52 organizations. Compensation range \$206–\$339,378; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$228,671); for reference, expenses \$228,519 and assets \$26,782.
ROLE MATCH	Jennifer Walzel, 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	12 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	12 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 (Jennifer Walzel) 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 52 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,525 is reasonable (approximately the 12th 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.