

Samba Futsal Foundation

Executive Director / CEO

EIN 933121403

CA · NTEE N60

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Roberto Velloso Oliveira, Executive Director / CEO** (\$88,926) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

Benchmarked executive: Roberto Velloso Oliveira — reported title “President & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N60).

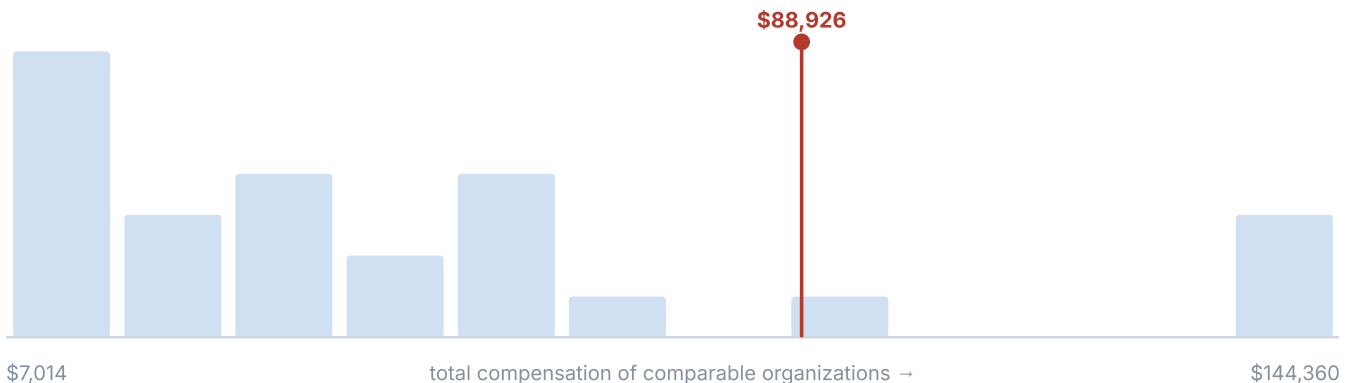
BUDGET Total revenue between \$245,841 and \$550,390 — 0.67x to 1.50x the subject's \$366,927 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N60) + CA + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography

→ **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,920	\$17,055	\$33,000	\$60,000	\$119,130	\$88,926
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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 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
Firecrackers Leles	CA	\$363,157	President	\$15,000	\$15,000	2024
Sports For Exceptional Athletes	CA	\$354,331	Executive Director	\$68,952	\$68,952	2024
West Valley Drive Basketball	CA	\$387,446	Director	\$144,360	\$144,360	2024
San Diego Rhythms Inc	CA	\$345,623	Director, Gymnastics Head Coach	\$136,500	\$136,500	2024
Norcal Flag Football	CA	\$345,376	President	\$40,000	\$41,181	2023
310 Sports Academy	CA	\$338,551	Executive Director	\$19,200	\$18,705	2025
Rugby Norcal Inc	CA	\$330,731	Executive Dir.	\$61,917	\$61,917	2024
Beachvolleyballcampscom	CA	\$324,575	President	\$24,000	\$24,000	2024
Bulldogs Inline Hockey Club	CA	\$411,736	President	\$14,800	\$14,800	2024
Paralyzed Veterans Of America	CA	\$320,743	Executive Di	\$93,076	\$93,076	2024
Angels-murphys-arnold Boosters Club Inc	CA	\$316,809	Executive Secre	\$7,200	\$7,014	2025
South Bay Nfinity Volleyball Club	CA	\$418,514	Director Hea	\$48,000	\$46,763	2025
Community Sports Foundation Inc	CA	\$315,020	Executive Director	\$15,750	\$15,750	2024
Amateur Athletic Union Of The United States Inc	CA	\$422,422	Chairman & Director Of Coaching	\$51,342	\$51,342	2024
Santa Barbara Water Polo Club Inc	CA	\$309,215	Executive Director	\$54,240	\$58,131	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Norcalathletics	CA	\$432,060	President	\$8,741	\$8,741	2024
Top Flight Elite	CA	\$435,214	Ceo	\$33,000	\$33,000	2024
La Storm Youth Sports	CA	\$442,600	President	\$60,000	\$60,000	2024
Blue Banner Volleyball	CA	\$283,377	President	\$20,244	\$20,842	2023
Progression Sports Performance Inc	CA	\$280,698	President	\$31,356	\$31,356	2024
We Are Volleyball Elite	CA	\$453,711	President	\$136,669	\$136,669	2024
Football Alliance Inc	CA	\$482,138	Treasurer	\$30,833	\$30,038	2025
Capo Boxing Gym Inc	CA	\$492,230	President	\$52,000	\$53,536	2023
San Francisco Juniors Volleyball Club	CA	\$502,252	Secretary	\$17,055	\$17,055	2024
Mens Collegiate Lacrosse	CA	\$536,413	President	\$10,000	\$10,000	2024

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.

Sample, role match & sensitivity

PEER COUNT	25 organizations. Compensation range \$7,014–\$144,360; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$366,927); for reference, expenses \$360,981 and assets \$16,021.
ROLE MATCH	Roberto Velloso Oliveira, reported title <i>"President & CEO"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	84 th
Total compensation (D + F), as reported (no adjustments)	84 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	84 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 (Roberto Velloso Oliveira) 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 13, 2026, comparing compensation against 25 similarly situated organizations (Same NTEE sector (N60) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,926 is reasonable (approximately the 84th 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 13, 2026.