

Dayton Boat Club

Executive Director / CEO

EIN 200638342

OH · NTEE N67

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Joe Connelly, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **107** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

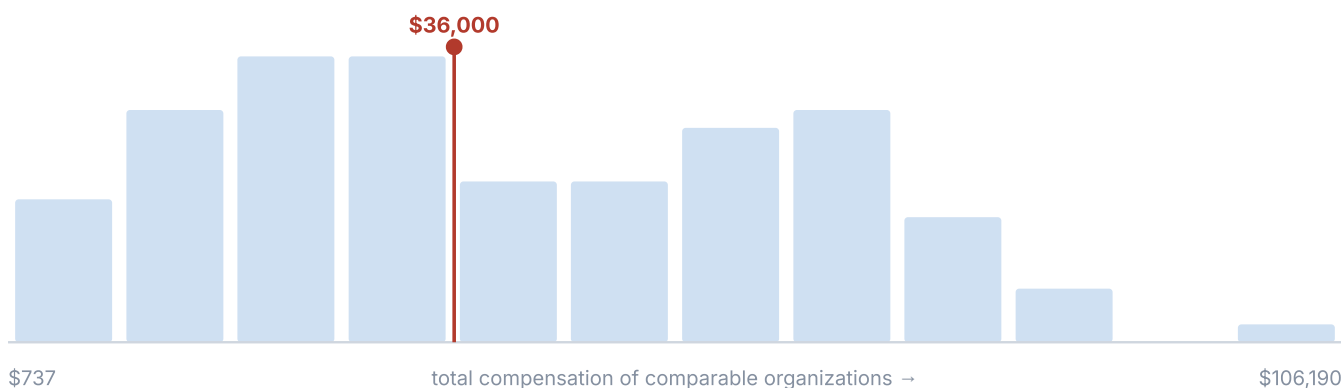
Benchmarked executive: Joe Connelly — reported title "HEAD COACH", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$206,270 and \$461,799 — 0.67x to 1.50x the subject's \$307,866 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

107 organizations qualified on sector, size, and geography → **107** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,174	\$22,167	\$36,449	\$60,602	\$70,983	\$36,000
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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 OH 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
Coast Aquatics Inc	FL	\$306,881	Coach	\$68,175	\$57,219	2025
South Eastern Aquatics Inc	WI	\$310,028	Head Coach,	\$82,240	\$76,735	2025
Capital Water Polo Inc	VA	\$304,411	Head Coach	\$64,328	\$55,492	2025
Power For Life Aquatics	TX	\$312,904	Ceo	\$15,000	\$13,761	2024
Castle Rock Cudas Youth Swim Team	CO	\$313,068	Head Coach	\$57,533	\$50,591	2024
Greater Gainesville Aquatics Assn	FL	\$300,895	Coo	\$70,644	\$60,860	2024
Indiana International School Of	IN	\$315,014	President	\$29,749	\$28,029	2025
North Irvine Water Polo Club	CA	\$300,470	President	\$40,500	\$32,071	2024
Delmar Dolphins Swim Club Inc	NY	\$315,307	Coach/regist	\$53,846	\$44,621	2024
Patriot Swim Club	CA	\$316,943	President	\$13,165	\$10,425	2024
Lake Forest Swim Club	IL	\$298,702	Executive Director	\$84,368	\$78,311	2023
Pride Water Polo Academy	CA	\$297,640	Board Member	\$18,140	\$14,365	2024
Indy Aquatic Masters Inc	IN	\$318,673	Treasurer	\$45,736	\$44,231	2024
Evergreen Hurricanes Swim Team	CO	\$320,441	Head Coach	\$81,057	\$69,440	2025
Float Hope Of Indian River County Inc	FL	\$321,400	Executive Director	\$42,308	\$36,449	2024
Clarence Swim Club Inc	NY	\$321,498	Advisor	\$1,220	\$1,011	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lower Merion Aquatic Club Inc	PA	\$322,107	Webmaster/he	\$25,639	\$24,140	2023
Southwest Florida Swim Club Inc	FL	\$292,891	President	\$24,300	\$21,553	2023
United States Diving Foundation	TX	\$323,705	President	\$7,700	\$7,063	2024
Barracuda Swim Club Of Northeast	TN	\$291,970	Head Coach	\$48,276	\$45,336	2025
Waco Rowing Club Inc	TX	\$324,668	Executive Dir.	\$30,588	\$28,889	2023
Peninsula Aquatic Center Junior Crew	CA	\$325,845	Vice President	\$51,000	\$41,579	2023
Donner Swim Club Inc	IN	\$289,366	Business Manager	\$17,550	\$16,972	2024
Sooner Swim Club Of Norman	OK	\$327,178	Head Coach	\$26,340	\$26,598	2024
Wt Swim Club Inc	IN	\$288,510	Business Manager - Former	\$10,000	\$9,671	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 **107** organizations. Compensation range \$737–\$106,190; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$307,866); for reference, expenses \$207,095 and assets \$834,072.

ROLE MATCH Joe Connelly, reported title "*HEAD COACH*", 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	50 th
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	49 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 (Joe Connelly) 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 107 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 50th 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.