

Barracuda Swim Club Of Northeast

Executive Director / CEO

EIN 201964019
 TN · NTEE N67
 FY ending 2025-08-31
 June 9, 2026

This analysis benchmarks the total compensation of **Chris Coraggio, Executive Director / CEO** (\$48,276) against **every comparable organization** that fit the selection criteria — **100** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

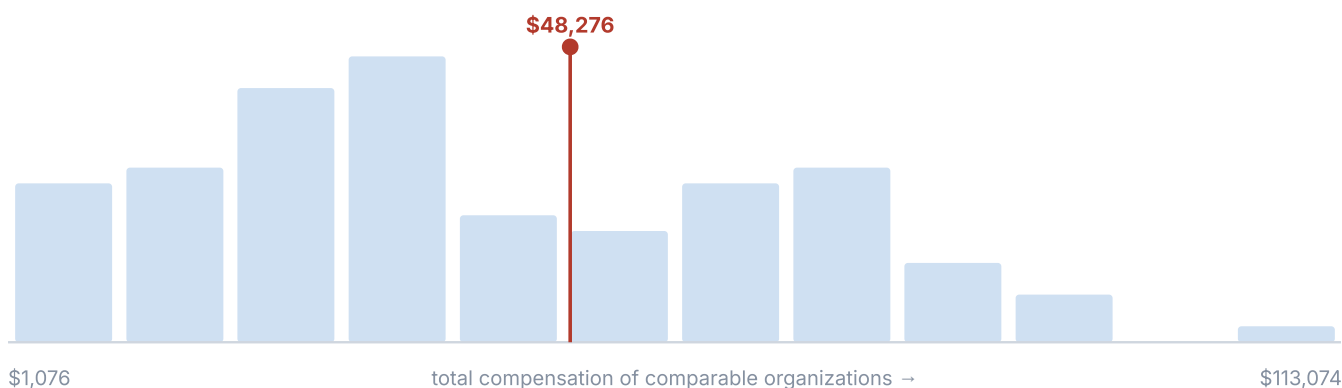
Benchmarked executive: Chris Coraggio — reported title “HEAD COACH”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

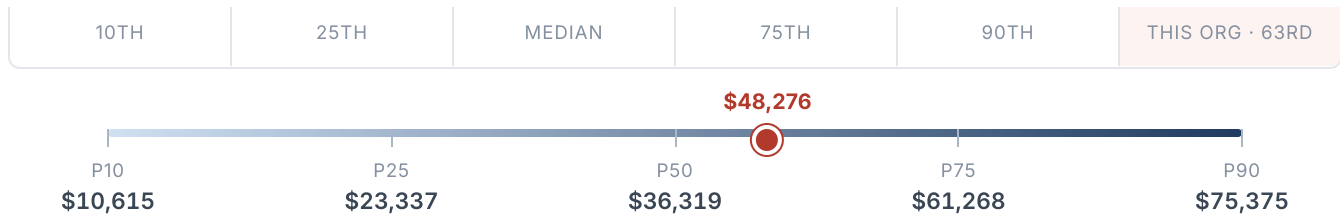
- SECTOR** Organizations sharing the subject's NTEE classification (N67).
- BUDGET** Total revenue between \$195,619 and \$437,955 — 0.67x to 1.50x the subject's \$291,970 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

100 organizations qualified on sector, size, and geography → **100** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,615	\$23,337	\$36,319	\$61,268	\$75,375	\$48,276
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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 TN 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
Southwest Florida Swim Club Inc	FL	\$292,891	President	\$24,300	\$22,951	2023
Donner Swim Club Inc	IN	\$289,366	Business Manager	\$17,550	\$18,073	2024
Wt Swim Club Inc	IN	\$288,510	Business Manager - Former	\$10,000	\$10,298	2024
Pride Water Polo Academy	CA	\$297,640	Board Member	\$18,140	\$15,296	2024
Lake Forest Swim Club	IL	\$298,702	Executive Director	\$84,368	\$83,388	2023
North Irvine Water Polo Club	CA	\$300,470	President	\$40,500	\$34,151	2024
Greater Gainesville Aquatics Assn	FL	\$300,895	Coo	\$70,644	\$64,806	2024
Orchard Park Town Wreckers Swim Team Inc	NY	\$282,862	Registrar, Administrator	\$3,000	\$2,579	2025
Nlu Swim Team	MO	\$282,495	Coaching Chair/head Coach	\$54,387	\$56,252	2024
Traverse Area Community Sailing	MI	\$282,178	Vp Special E	\$1,160	\$1,170	2024
Capital Water Polo Inc	VA	\$304,411	Head Coach	\$64,328	\$59,090	2025
Coast Aquatics Inc	FL	\$306,881	Coach	\$68,175	\$60,929	2025
Dayton Boat Club	OH	\$307,866	Head Coach	\$36,000	\$38,334	2023
Team Vortex Swim Club	CO	\$274,328	Head Coach	\$37,400	\$36,054	2023
South Eastern Aquatics Inc	WI	\$310,028	Head Coach,	\$82,240	\$81,710	2025
Palos Verdes Aquatic Club	CA	\$272,795	Chief Executive Officer	\$25,200	\$21,250	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Power For Life Aquatics	TX	\$312,904	Ceo	\$15,000	\$14,652	2024
Pdr Swimming For Success	PA	\$270,955	President	\$38,000	\$37,005	2024
Castle Rock Cudas Youth Swim Team	CO	\$313,068	Head Coach	\$57,533	\$53,872	2024
Greater Toledo Aquatic Club Inc	OH	\$269,410	Head Coach	\$42,250	\$43,699	2024
Indiana International School Of	IN	\$315,014	President	\$29,749	\$29,846	2025
Delmar Dolphins Swim Club Inc	NY	\$315,307	Coach/regist	\$53,846	\$47,515	2024
Patriot Swim Club	CA	\$316,943	President	\$13,165	\$11,101	2024
Supreme Water Polo Club	CA	\$265,733	President	\$130,250	\$113,074	2023
Indy Aquatic Masters Inc	IN	\$318,673	Treasurer	\$45,736	\$47,099	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2025 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 TN 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 100 organizations. Compensation range \$1,076–\$113,074; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$291,970); for reference, expenses \$225,875 and assets \$203,804.

ROLE MATCH Chris Coraggio, 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	63 rd
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	62 nd

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 (Chris Coraggio) 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 100 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,276 is reasonable (approximately the 63rd 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.