

Sea Devils Fka Saint Michael Albertville Area Swim

EIN 204380756

MN · NTEE O50

FY ending 2023-12-31

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Terri Moser, Executive Director / CEO** (\$70,370) against **every comparable organization** that fit the selection criteria — **503** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

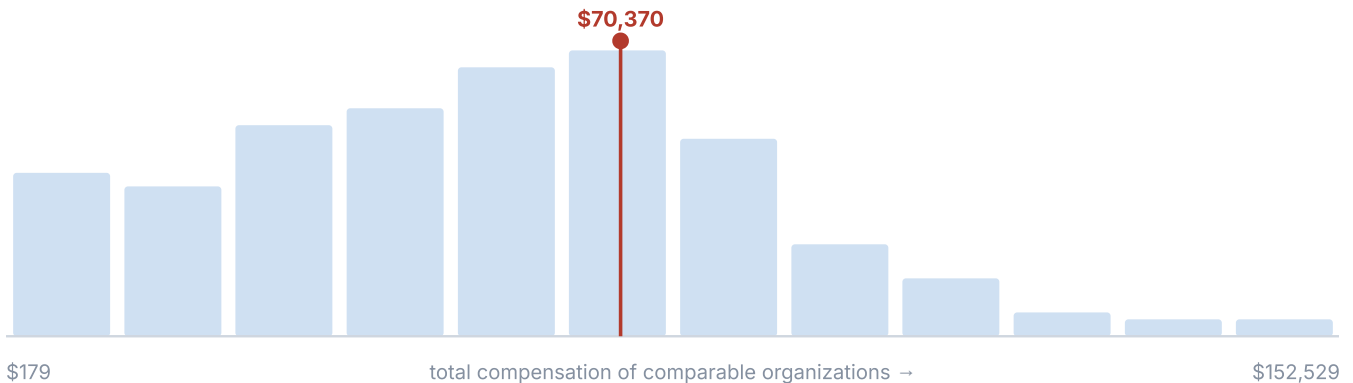
Benchmarked executive: Terri Moser — reported title “COACHING REP”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

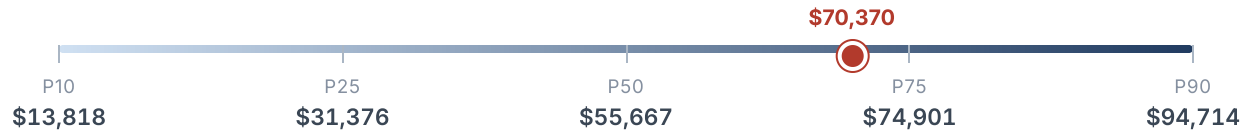
SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$210,915 and \$472,198 — 0.67x to 1.50x the subject's \$314,799 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

503 organizations qualified on sector, size, and geography → **503** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,818 10TH	\$31,376 25TH	\$55,667 MEDIAN	\$74,901 75TH	\$94,714 90TH	\$70,370 THIS ORG · 69TH
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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 MN 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
Southeast Raleigh Community	NC	\$315,095	Executive Director	\$16,500	\$17,254	2023
Camp Crossway Inc	OK	\$315,237	Pres	\$10,038	\$10,865	2024
Youth Run Nola Inc	LA	\$315,470	Executive Director	\$44,601	\$49,703	2023
Youthserve Inc	AL	\$314,045	Executive Director	\$89,095	\$94,616	2024
Youthbase Inc	SC	\$314,032	Executive Director	\$60,830	\$62,382	2024
All For One Inc	GA	\$315,806	Executive Di	\$44,500	\$43,983	2024
Girls On The Run - Sierras	NV	\$316,126	Executive Di	\$97,520	\$96,089	2024
One For One Chicago	IL	\$316,353	Executive Director	\$107,000	\$103,405	2024
We Lead Ours	CA	\$313,210	Ceo	\$34,112	\$28,955	2024
Authoring Action	NC	\$316,451	Executive Director	\$42,300	\$44,233	2023
Lakeland Aero Club Inc	FL	\$312,837	President	\$49,500	\$45,711	2024
Sozo Missions Inc	FL	\$317,173	Vice President	\$54,423	\$50,257	2024
Girls Club	VA	\$311,921	Executive Director	\$58,000	\$55,049	2024
Try Pie	IA	\$318,157	Vice President	\$14,361	\$15,457	2024
I Have A Dream Foundation - Dallas	TX	\$311,430	Member	\$44,844	\$44,095	2024
First In Missouri	MO	\$311,398	Executive Director	\$62,000	\$62,887	2025
Hope House Northern Colorado	CO	\$311,172	Executive Director	\$45,231	\$42,633	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Dream Center Inc	TN	\$310,600	President / Executive Director	\$86,275	\$89,145	2024
Idaho High School Rodeo Association	ID	\$319,180	Secretary & Treasurer	\$5,000	\$5,093	2025
The Mentor Connector Inc	VT	\$310,317	Executive Di	\$79,523	\$76,652	2025
End It Corporation	FL	\$310,168	Executive Director	\$49,500	\$45,711	2024
Angels Of Hope Minsitry	IN	\$310,141	Assistant Director	\$33,600	\$34,831	2024
Girls On The Run South Georgia	GA	\$319,672	Executive Director	\$55,750	\$55,103	2024
Team 5 18 Ministries	LA	\$319,673	President/executive Director	\$98,630	\$104,006	2025
Deeply Ingrained Inc	IN	\$309,857	Executive Di	\$58,077	\$60,204	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	503 organizations. Compensation range \$179–\$152,529; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$314,799); for reference, expenses \$317,662 and assets \$174,146.
ROLE MATCH	Terri Moser, reported title <i>"COACHING REP"</i> , 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	9 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	69 th
Total compensation (D + F), as reported (no adjustments)	66 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	68 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 (Terri Moser) 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 503 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,370 is reasonable (approximately the 69th 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.