PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Long Beach Shore Aquatics Inc

Executive Director / CEO

EIN **272608411**
CA · NTEE N67
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Craig Kredell, Executive Director / CEO** ($35,650) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 24th percentile of comparable organizations

below the typical range for comparable organizations

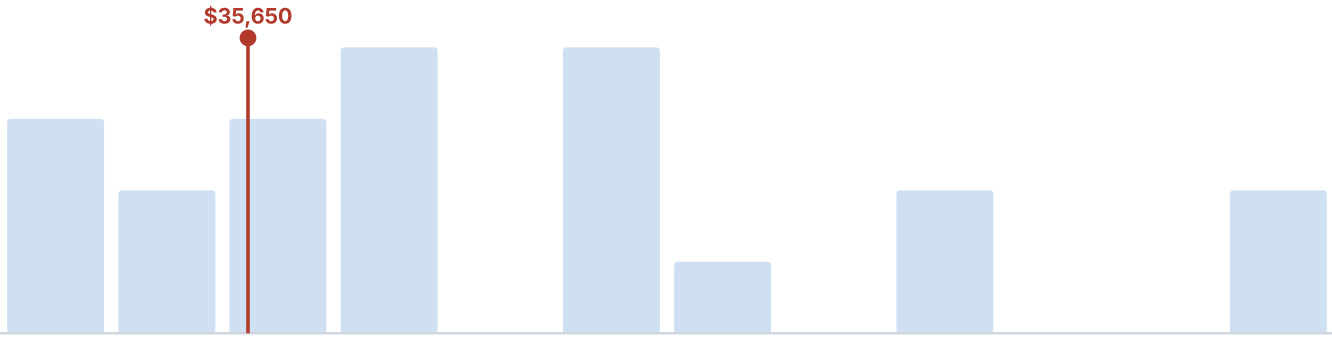
> **Benchmarked executive:** Craig Kredell — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between $258,548 and $578,841 — 0.67× to 1.50× the subject's $385,894 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N67) + CA + budget 0.67–1.5× revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



$13,165 — total compensation of comparable organizations → — $134,097

$18,140	$35,776	$50,484	$70,703	$102,000	$35,650

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
Solano Aquatic Sea Otters	CA	$386,023	Coach	$79,800	**$79,800**	2024
Cdm Aquatics Federation	CA	$388,281	President	$30,150	**$31,041**	2023
Marin County Swim Association	CA	$369,711	President	$34,750	**$35,776**	2023
San Diego East County Aquatics	CA	$365,527	Ceo	$40,000	**$40,000**	2024
Davis Aquatic Masters	CA	$356,384	Finance Dir.	$13,680	**$13,680**	2024
South Orange County Aquatics	CA	$335,072	Ceo	$102,000	**$102,000**	2024
Aquasol Sacramento	CA	$334,508	President	$64,907	**$66,824**	2023
Peninsula Aquatic Center Junior Crew	CA	$325,845	Vice President	$51,000	**$52,506**	2023
Patriot Swim Club	CA	$316,943	President	$13,165	**$13,165**	2024
Back Bay Aquatics Foundation	CA	$460,320	President	$50,484	**$50,484**	2024
North Irvine Water Polo Club	CA	$300,470	President	$40,500	**$40,500**	2024
Pride Water Polo Academy	CA	$297,640	Board Member	$18,140	**$18,140**	2024
Pacifica Sea Lions Aquatic Club Inc	CA	$474,920	Head Coach	$98,471	**$98,471**	2024
Palos Verdes Aquatic Club	CA	$272,795	Chief Executive Officer	$25,200	**$25,200**	2024
Santa Maria Swim Club Inc	CA	$505,532	Headcoach/mgr	$68,675	**$70,703**	2023
Supreme Water Polo Club	CA	$265,733	President	$130,250	**$134,097**	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southern California Aquatic Masters Swimming Club	CA	$526,685	President	$42,933	**$44,201**	2023
California Dolphins Swim Team Inc	CA	$533,259	Head Coach	$70,443	**$70,443**	2024
Walnut Creek Masters Swimming Associatio	CA	$535,514	Head Coach	$124,059	**$124,059**	2024
Orange County Water Polo Club	CA	$544,647	Director/president	$42,660	**$43,920**	2023
Santa Cruz Water Polo Club	CA	$546,435	President	$64,476	**$64,476**	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	**21** organizations. Compensation range $13,165–$134,097; filing years 2023–2024.
SIZE BASIS	Matched on total revenue ($385,894); for reference, expenses $405,545 and assets $16,427.
ROLE MATCH	Craig Kredell, reported title *"President"*, benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	**24th**

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	**29th**
Reportable pay only (column D), adjusted	**33rd**
All sources (D + E + F), adjusted	**24th**

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 (Craig Kredell) 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 21 similarly situated organizations (Same NTEE sector (N67) + CA + budget 0.67–1.5× revenue).
> 3. The authorized body determined that total compensation of $35,650 is reasonable (approximately the 24th 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.