

# Upper Arlington Crew Inc

Executive Director / CEO

EIN 311431888

OH · NTEE N67Z

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Jeremy Kelley, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **114** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 3<sup>rd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Jeremy Kelley — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (N67Z).

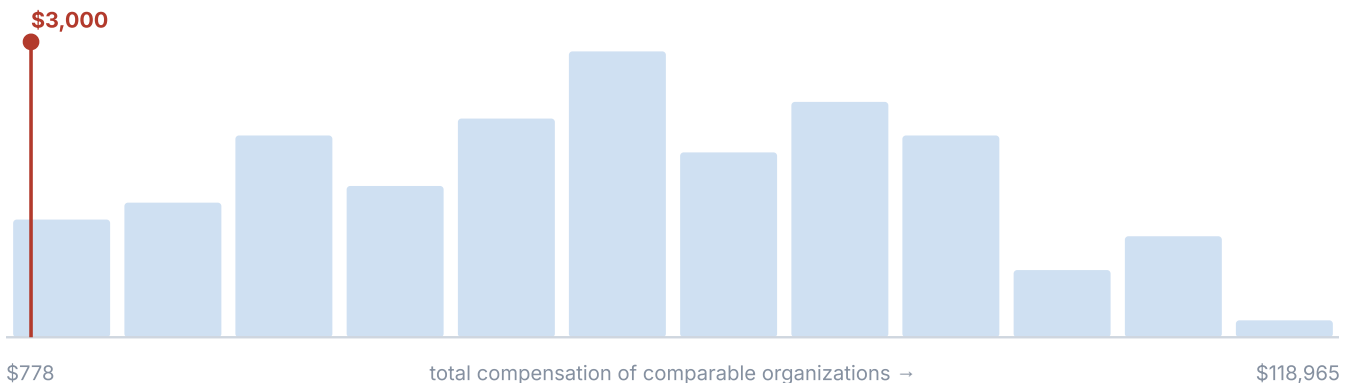
**BUDGET** Total revenue between \$286,353 and \$641,089 — 0.67x to 1.50x the subject's \$427,393 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

**114** organizations qualified on sector, size, and geography

→ **114** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,733

\$33,579

\$56,307

\$75,123

\$88,507

\$3,000



## ■ 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
<a href="#">Camp Randall Rowing Club Inc</a>	WI	\$430,056	Head Coach	\$22,917	<b>\$23,195</b>	2024
<a href="#">Hingham High School Rowing Assoc</a>	MA	\$433,996	Program Director	\$30,175	<b>\$26,278</b>	2024
<a href="#">Boilermaker Aquatics Inc</a>	IN	\$419,604	Head Coach	\$73,098	<b>\$72,781</b>	2025
<a href="#">Tristar Rowing</a>	TN	\$418,972	Executive Dir.	\$10,094	<b>\$10,283</b>	2024
<a href="#">Lexington Dolphins Inc</a>	KY	\$415,197	Ceo	\$60,120	<b>\$62,597</b>	2024
<a href="#">Valpo Surf Project Inc</a>	ME	\$415,175	Founder / Ceo	\$83,255	<b>\$80,793</b>	2024
<a href="#">East Carolina Aquatics Inc</a>	NC	\$440,654	Ceo	\$76,100	<b>\$74,240</b>	2025
<a href="#">Verona Area Swim Team Inc</a>	WI	\$441,450	Vice President	\$769	<b>\$778</b>	2024
<a href="#">Spirit Of America Foundation Inc</a>	OH	\$412,418	Ceo/presiden	\$85,623	<b>\$87,888</b>	2024
<a href="#">Mission Aurora Colorado Swim Team</a>	CO	\$410,117	Head Coach	\$73,502	<b>\$66,543</b>	2025
<a href="#">Spokane Waves Aquatic Team</a>	WA	\$447,497	Head Coach	\$66,700	<b>\$59,583</b>	2023
<a href="#">Lakeshore Swim Club Corp</a>	OH	\$450,349	Head Coach	\$62,404	<b>\$64,055</b>	2024
<a href="#">Bare Hill Rowing Association Inc</a>	MA	\$450,700	Program Director	\$56,875	<b>\$49,531</b>	2024
<a href="#">Team Y2k</a>	IL	\$403,387	President	\$90,500	<b>\$88,772</b>	2023
<a href="#">Thunder Inc</a>	TN	\$451,570	Director/coach	\$80,000	<b>\$81,496</b>	2024
<a href="#">Bay Ridge Aquatics Institute Inc</a>	NY	\$398,298	Treasurer	\$30,983	<b>\$27,133</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">City Island Rowing Inc</a>	NY	\$397,021	Executive Dire	\$65,675	<b>\$59,213</b>	2023
<a href="#">Mundelein Mustang Swim Club</a>	IL	\$458,367	Chief Executive Officer	\$74,704	<b>\$69,341</b>	2025
<a href="#">Back Bay Aquatics Foundation</a>	CA	\$460,320	President	\$50,484	<b>\$42,248</b>	2024
<a href="#">St Augustine Yacht Club Sailin</a>	FL	\$461,523	Manager	\$82,600	<b>\$75,201</b>	2024
<a href="#">Munster Swim Club Inc</a>	IN	\$464,663	Head Coach	\$84,532	<b>\$84,165</b>	2025
<a href="#">Elmbrook Swim Club Ltd</a>	WI	\$464,905	Head Coach	\$95,843	<b>\$97,005</b>	2024
<a href="#">Cdm Aquatics Federation</a>	CA	\$388,281	President	\$30,150	<b>\$25,976</b>	2023
<a href="#">Hp Aquatics Club</a>	IL	\$467,529	Head Of Operations	\$68,922	<b>\$67,606</b>	2023
<a href="#">Solano Aquatic Sea Otters</a>	CA	\$386,023	Coach	\$79,800	<b>\$66,780</b>	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 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 114 organizations. Compensation range \$778–\$118,965; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$427,393); for reference, expenses \$403,773 and assets \$238,590.

**ROLE MATCH** Jeremy Kelley, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	3 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	3 <sup>rd</sup>
Reportable pay only (column D), adjusted	4 <sup>th</sup>
All sources (D + E + F), adjusted	3 <sup>rd</sup>

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 (Jeremy Kelley) 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 114 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 3<sup>rd</sup> 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.