

# Lakeshore Swim Club Corp

Executive Director / CEO

EIN 311560742

OH · NTEE N67

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Vince Cowell, Executive Director / CEO** (\$62,404) 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 **60<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Vince Cowell — 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

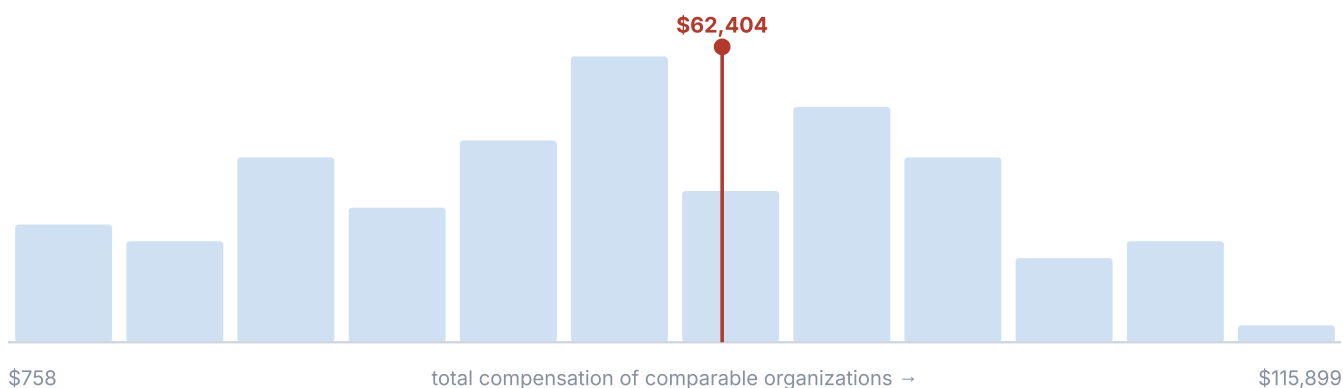
**SECTOR** Organizations sharing the subject's NTEE classification (N67).

**BUDGET** Total revenue between \$301,733 and \$675,523 — 0.67x to 1.50x the subject's \$450,349 (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



\$13,821	\$35,406	\$57,131	\$73,363	\$89,455	\$62,404
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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
<a href="#">Bare Hill Rowing Association Inc</a>	MA	\$450,700	Program Director	\$56,875	<b>\$48,254</b>	2024
<a href="#">Thunder Inc</a>	TN	\$451,570	Director/coach	\$80,000	<b>\$79,395</b>	2024
<a href="#">Spokane Waves Aquatic Team</a>	WA	\$447,497	Head Coach	\$66,700	<b>\$58,047</b>	2023
<a href="#">Mundelein Mustang Swim Club</a>	IL	\$458,367	Chief Executive Officer	\$74,704	<b>\$67,553</b>	2025
<a href="#">Verona Area Swim Team Inc</a>	WI	\$441,450	Vice President	\$769	<b>\$758</b>	2024
<a href="#">East Carolina Aquatics Inc</a>	NC	\$440,654	Ceo	\$76,100	<b>\$72,326</b>	2025
<a href="#">Back Bay Aquatics Foundation</a>	CA	\$460,320	President	\$50,484	<b>\$41,158</b>	2024
<a href="#">St Augustine Yacht Club Sallin</a>	FL	\$461,523	Manager	\$82,600	<b>\$73,263</b>	2024
<a href="#">Munster Swim Club Inc</a>	IN	\$464,663	Head Coach	\$84,532	<b>\$81,996</b>	2025
<a href="#">Elmbrook Swim Club Ltd</a>	WI	\$464,905	Head Coach	\$95,843	<b>\$94,505</b>	2024
<a href="#">Hingham High School Rowing Assoc</a>	MA	\$433,996	Program Director	\$30,175	<b>\$25,601</b>	2024
<a href="#">Hp Aquatics Club</a>	IL	\$467,529	Head Of Operations	\$68,922	<b>\$65,864</b>	2023
<a href="#">Gig Harbor Junior Sailing</a>	WA	\$470,312	Sailing Director (Non-voting)	\$59,518	<b>\$50,311</b>	2024
<a href="#">Camp Randall Rowing Club Inc</a>	WI	\$430,056	Head Coach	\$22,917	<b>\$22,597</b>	2024
<a href="#">Greensboro Swimming Association Inc</a>	NC	\$471,477	Head Coach	\$103,234	<b>\$100,711</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kc Swim Academy And Infant Aquatics</a>	MO	\$471,968	President	\$34,000	<b>\$35,004</b>	2023
<a href="#">American Volkssport Associationinc</a>	TX	\$472,967	Ceo/presiden	\$106,513	<b>\$100,596</b>	2024
<a href="#">Upper Arlington Crew Inc</a>	OH	\$427,393	Executive Di	\$3,000	<b>\$2,923</b>	2025
<a href="#">Minneapolis Rowing Club</a>	MN	\$473,598	Club Administrator	\$44,793	<b>\$43,023</b>	2023
<a href="#">Pacifica Sea Lions Aquatic Club Inc</a>	CA	\$474,920	Head Coach	\$98,471	<b>\$80,281</b>	2024
<a href="#">Rivers Of Recovery</a>	MN	\$481,005	Executive Director	\$103,142	<b>\$96,224</b>	2024
<a href="#">Boilermaker Aquatics Inc</a>	IN	\$419,604	Head Coach	\$73,098	<b>\$70,905</b>	2025
<a href="#">Tristar Rowing</a>	TN	\$418,972	Executive Dir.	\$10,094	<b>\$10,018</b>	2024
<a href="#">North Suburban Instructional Aquatics I</a>	MN	\$483,175	Director/head Coach	\$78,683	<b>\$73,405</b>	2024
<a href="#">Lexington Dolphins Inc</a>	KY	\$415,197	Ceo	\$60,120	<b>\$60,984</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 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 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** 107 organizations. Compensation range \$758–\$115,899; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$450,349); for reference, expenses \$436,763 and assets \$117,826.

**ROLE MATCH** Vince Cowell, 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	60 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	61 <sup>st</sup>
All sources (D + E + F), adjusted	60 <sup>th</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 (Vince Cowell) 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 \$62,404 is reasonable (approximately the 60<sup>th</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.