

# Spirit Of America Foundation Inc

Executive Director / CEO

EIN 341801766

OH · NTEE N67

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Cecilia Duer, Executive Director / CEO** (\$85,623) 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 **89<sup>th</sup>** percentile of comparable organizations within the typical range

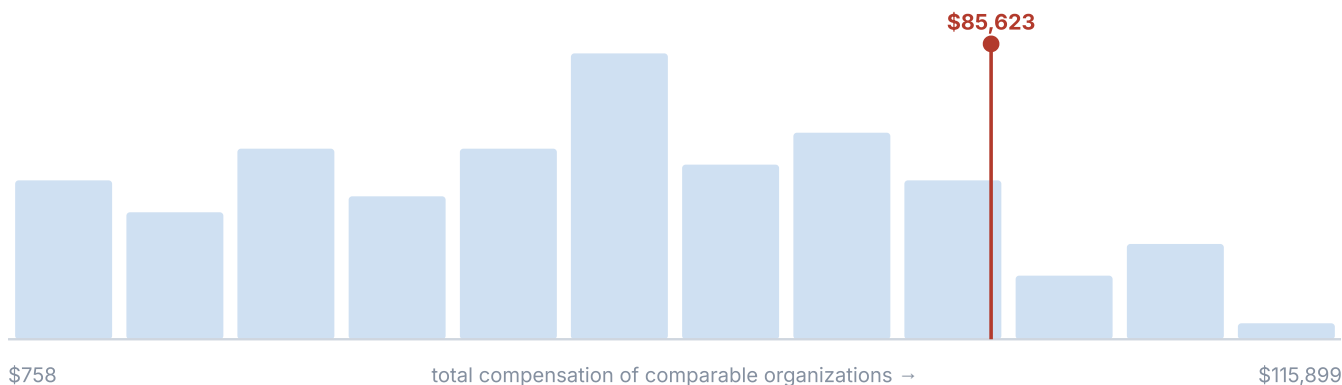
**Benchmarked executive:** Cecilia Duer — reported title “CEO/PRESIDEN”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$276,320 and \$618,627 — 0.67x to 1.50x the subject's \$412,418 (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



\$11,665	\$29,091	\$53,955	\$72,118	\$85,722	\$85,623
----------	----------	----------	----------	----------	----------



## ● 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="#">Mission Aurora Colorado Swim Team</a>	CO	\$410,117	Head Coach	\$73,502	<b>\$64,828</b>	2025
<a href="#">Valpo Surf Project Inc</a>	ME	\$415,175	Founder / Ceo	\$83,255	<b>\$78,711</b>	2024
<a href="#">Lexington Dolphins Inc</a>	KY	\$415,197	Ceo	\$60,120	<b>\$60,984</b>	2024
<a href="#">Tristar Rowing</a>	TN	\$418,972	Executive Dir.	\$10,094	<b>\$10,018</b>	2024
<a href="#">Boilermaker Aquatics Inc</a>	IN	\$419,604	Head Coach	\$73,098	<b>\$70,905</b>	2025
<a href="#">Team Y2k</a>	IL	\$403,387	President	\$90,500	<b>\$86,484</b>	2023
<a href="#">Bay Ridge Aquatics Institute Inc</a>	NY	\$398,298	Treasurer	\$30,983	<b>\$26,433</b>	2024
<a href="#">Upper Arlington Crew Inc</a>	OH	\$427,393	Executive Di	\$3,000	<b>\$2,923</b>	2025
<a href="#">City Island Rowing Inc</a>	NY	\$397,021	Executive Dire	\$65,675	<b>\$57,686</b>	2023
<a href="#">Camp Randall Rowing Club Inc</a>	WI	\$430,056	Head Coach	\$22,917	<b>\$22,597</b>	2024
<a href="#">Hingham High School Rowing Assoc</a>	MA	\$433,996	Program Director	\$30,175	<b>\$25,601</b>	2024
<a href="#">Cdm Aquatics Federation</a>	CA	\$388,281	President	\$30,150	<b>\$25,307</b>	2023
<a href="#">Solano Aquatic Sea Otters</a>	CA	\$386,023	Coach	\$79,800	<b>\$65,059</b>	2024
<a href="#">Long Beach Shore Aquatics Inc</a>	CA	\$385,894	President	\$35,650	<b>\$29,065</b>	2024
<a href="#">East Carolina Aquatics Inc</a>	NC	\$440,654	Ceo	\$76,100	<b>\$72,326</b>	2025
<a href="#">Verona Area Swim Team Inc</a>	WI	\$441,450	Vice President	\$769	<b>\$758</b>	2024
<a href="#">Frederick Area Swim Team Inc</a>	MD	\$382,688	President	\$2,943	<b>\$2,675</b>	2023
<a href="#">Swift Aquatics Llc</a>	IL	\$380,135	Officer	\$76,346	<b>\$72,958</b>	2023
<a href="#">Spokane Waves Aquatic Team</a>	WA	\$447,497	Head Coach	\$66,700	<b>\$58,047</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lakeshore Swim Club Corp</a>	OH	\$450,349	Head Coach	\$62,404	<b>\$62,404</b>	2024
<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="#">South Tampa Aquatic Team</a>	FL	\$369,845	President	\$41,000	<b>\$36,365</b>	2024
<a href="#">Oregon Rowing Unlimited-pdx</a>	OR	\$369,726	President	\$73,298	<b>\$66,165</b>	2023
<a href="#">Marin County Swim Association</a>	CA	\$369,711	President	\$34,750	<b>\$29,167</b>	2023

**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	114 organizations. Compensation range \$758–\$115,899; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$412,418); for reference, expenses \$332,562 and assets \$186,816.
ROLE MATCH	Cecilia Duer, reported title " <i>CEO/PRESIDEN</i> ", 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	89 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	87 <sup>th</sup>
Reportable pay only (column D), adjusted	89 <sup>th</sup>

---

All sources (D + E + F), adjusted

89<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 (Cecilia Duer) 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 \$85,623 is reasonable (approximately the 89<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.