

# Lake Forest Swim Club

Executive Director / CEO

EIN 363396035

IL · NTEE N67Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Lawrence, Executive Director / CEO** (\$84,368) against **every comparable organization** that fit the selection criteria — **103** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

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

## How comparable organizations were selected

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

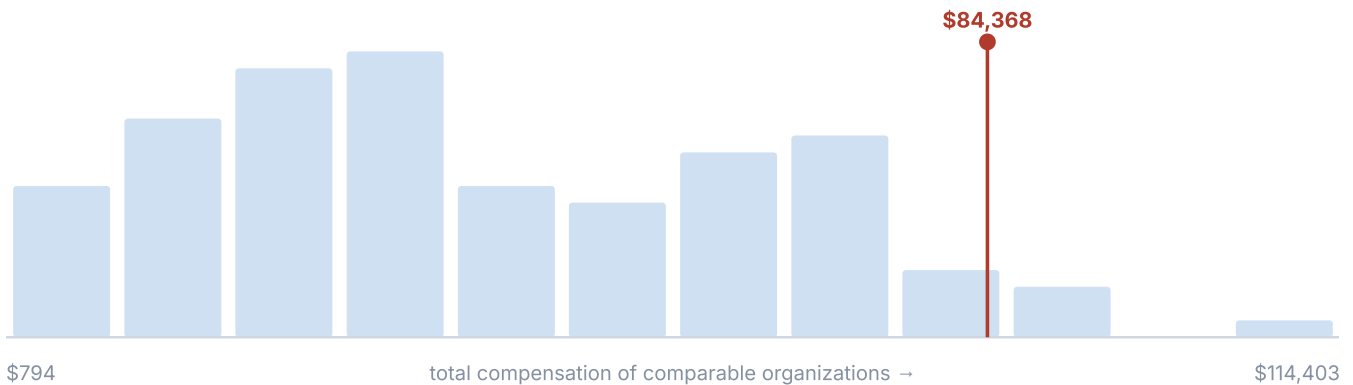
**BUDGET** Total revenue between \$200,130 and \$448,053 — 0.67x to 1.50x the subject's \$298,702 (the band tightens as size grows).

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

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

→ **103** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,539	\$23,578	\$37,014	\$61,798	\$75,509	\$84,368
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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 IL 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="#">Pride Water Polo Academy</a>	CA	\$297,640	Board Member	\$18,140	<b>\$15,476</b>	2024
<a href="#">North Irvine Water Polo Club</a>	CA	\$300,470	President	\$40,500	<b>\$34,552</b>	2024
<a href="#">Greater Gainesville Aquatics Assn</a>	FL	\$300,895	Coo	\$70,644	<b>\$65,567</b>	2024
<a href="#">Capital Water Polo Inc</a>	VA	\$304,411	Head Coach	\$64,328	<b>\$59,784</b>	2025
<a href="#">Southwest Florida Swim Club Inc</a>	FL	\$292,891	President	\$24,300	<b>\$23,220</b>	2023
<a href="#">Barracuda Swim Club Of Northeast</a>	TN	\$291,970	Head Coach	\$48,276	<b>\$48,843</b>	2025
<a href="#">Coast Aquatics Inc</a>	FL	\$306,881	Coach	\$68,175	<b>\$61,645</b>	2025
<a href="#">Dayton Boat Club</a>	OH	\$307,866	Head Coach	\$36,000	<b>\$38,784</b>	2023
<a href="#">Donner Swim Club Inc</a>	IN	\$289,366	Business Manager	\$17,550	<b>\$18,285</b>	2024
<a href="#">Wt Swim Club Inc</a>	IN	\$288,510	Business Manager - Former	\$10,000	<b>\$10,419</b>	2024
<a href="#">South Eastern Aquatics Inc</a>	WI	\$310,028	Head Coach,	\$82,240	<b>\$82,670</b>	2025
<a href="#">Power For Life Aquatics</a>	TX	\$312,904	Ceo	\$15,000	<b>\$14,825</b>	2024
<a href="#">Castle Rock Cudas Youth Swim Team</a>	CO	\$313,068	Head Coach	\$57,533	<b>\$54,504</b>	2024
<a href="#">Orchard Park Town Wreckers Swim Team Inc</a>	NY	\$282,862	Registrar, Administrator	\$3,000	<b>\$2,609</b>	2025
<a href="#">Nlu Swim Team</a>	MO	\$282,495	Coaching Chair/head Coach	\$54,387	<b>\$56,913</b>	2024
<a href="#">Indiana International School Of</a>	IN	\$315,014	President	\$29,749	<b>\$30,197</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Traverse Area Community Sailing</a>	MI	\$282,178	Vp Special E	\$1,160	<b>\$1,183</b>	2024
<a href="#">Delmar Dolphins Swim Club Inc</a>	NY	\$315,307	Coach/regist	\$53,846	<b>\$48,072</b>	2024
<a href="#">Patriot Swim Club</a>	CA	\$316,943	President	\$13,165	<b>\$11,231</b>	2024
<a href="#">Indy Aquatic Masters Inc</a>	IN	\$318,673	Treasurer	\$45,736	<b>\$47,652</b>	2024
<a href="#">Evergreen Hurricanes Swim Team</a>	CO	\$320,441	Head Coach	\$81,057	<b>\$74,811</b>	2025
<a href="#">Float Hope Of Indian River County Inc</a>	FL	\$321,400	Executive Director	\$42,308	<b>\$39,268</b>	2024
<a href="#">Clarence Swim Club Inc</a>	NY	\$321,498	Advisor	\$1,220	<b>\$1,089</b>	2024
<a href="#">Lower Merion Aquatic Club Inc</a>	PA	\$322,107	Webmaster/he	\$25,639	<b>\$26,007</b>	2023
<a href="#">Team Vortex Swim Club</a>	CO	\$274,328	Head Coach	\$37,400	<b>\$36,478</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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** 103 organizations. Compensation range \$794–\$114,403; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$298,702); for reference, expenses \$273,298 and assets \$196,302.

**ROLE MATCH** Michael Lawrence, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	96 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	95 <sup>th</sup>
Reportable pay only (column D), adjusted	96 <sup>th</sup>
All sources (D + E + F), adjusted	95 <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 (Michael Lawrence) 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 103 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$84,368 is reasonable (approximately the 96<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.