

Hickory Willow Swim Association

Executive Director / CEO

EIN 363666527
 IL · NTEE O200
 FY ending 2024-08-31
 June 13, 2026

This analysis benchmarks the total compensation of **Tom Rieman, Executive Director / CEO** (\$35,988) against **every comparable organization** that fit the selection criteria — **87** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

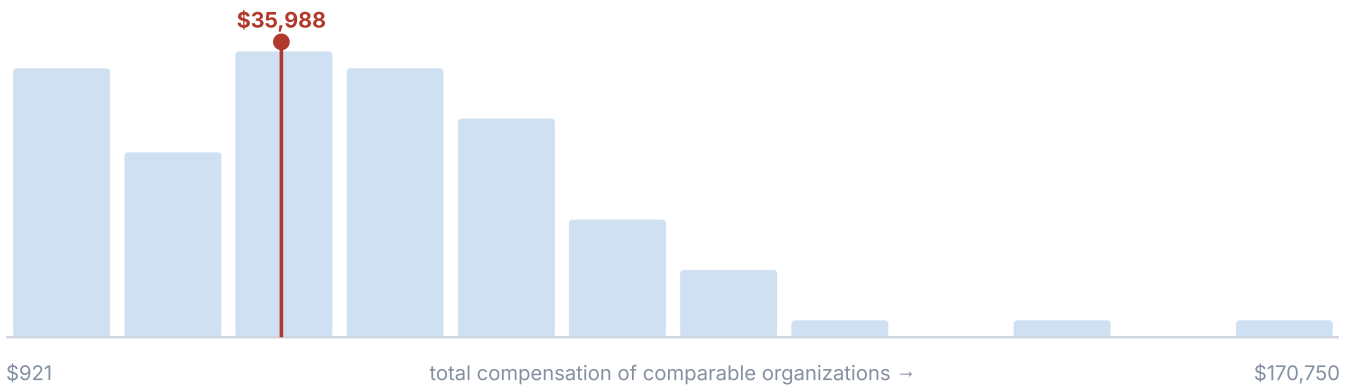
Benchmarked executive: Tom Rieman — reported title "CEO/HEAD COA", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O200).
BUDGET	Total revenue between \$188,304 and \$421,578 — 0.67x to 1.50x the subject's \$281,052 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

87 organizations qualified on sector, size, and geography → **87** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,463	\$25,712	\$43,012	\$61,623	\$81,031	\$35,988
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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
Greenmount West Community Center	MD	\$281,100	Executive Director/chair	\$52,000	\$50,911	2023
Future Leaders Organization	NJ	\$280,000	Ceo	\$32,306	\$30,206	2023
Rotary Youth Camp Of North Fl Inc	FL	\$278,566	Executive Di	\$51,500	\$49,211	2024
Police Athletic League Of Atlantic City	NJ	\$277,866	Executive Director	\$4,500	\$4,087	2024
Npc Ff	VA	\$277,763	President/club Founder	\$41,354	\$41,814	2023
Valley Friendship Club	MN	\$284,830	Executive Director	\$66,135	\$68,434	2023
Middle Valley Youth Association Inc	TN	\$277,257	Cheer President	\$8,333	\$8,680	2025
Colfax Community Network Inc	CO	\$286,392	Ceo	\$56,104	\$54,721	2024
Imagine That Summer Camp	AZ	\$289,732	Director	\$30,500	\$29,836	2024
Coutts-moriarty Camp Inc	VT	\$271,050	Executive Director	\$19,800	\$20,271	2024
Friends Of Creamers Field	AK	\$268,518	Executive Director	\$55,900	\$54,361	2024
D & N Event Center Inc	NE	\$294,262	Board Member	\$23,200	\$25,381	2024
Montana Outfitters And Guides Education Institute	MT	\$295,143	Executive Director	\$25,000	\$28,220	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Penns Valley Youth Center	PA	\$266,719	Executive Director	\$35,000	\$35,503	2024
Project Whitefish Kids Inc	MT	\$263,601	Executive Dir.	\$15,000	\$16,447	2024
Boys And Girls Club Of American Samoa	AS	\$301,045	Executive Director	\$35,006	\$35,006	2024
Community Health Council	PA	\$302,420	Board Member	\$14,193	\$14,397	2024
Missionfit	MD	\$255,682	Executive Director	\$85,000	\$80,832	2024
Benevolent And Protective Order Of 879 Bpoe	NH	\$306,840	Secretary	\$12,000	\$11,271	2024
Kingswood Youth Center Inc	NH	\$307,182	Executive Director	\$76,019	\$69,559	2025
Pal Of Cape Cod Inc	MA	\$254,633	Treasurer/secretary	\$1,200	\$1,129	2023
Excellence & Ambition Inc	MD	\$252,294	Executive Director	\$39,434	\$37,500	2024
Hilliard High School Hockey Club	OH	\$250,149	Director Of	\$12,282	\$12,890	2025
Chisago Lakes Area Recreation Association	MN	\$312,801	Gaming Manager	\$890	\$921	2023
Can Do Kids Nfp (An Il Not For Profit Corp)	IL	\$313,088	Executive Director Assistant Secretary	\$34,500	\$35,519	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 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 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.

● Sample, role match & sensitivity

PEER COUNT	87 organizations. Compensation range \$921–\$170,750; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$281,052); for reference, expenses \$287,532 and assets \$136,118.
ROLE MATCH	Tom Rieman, reported title "CEO/HEAD COA", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	39 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	39 th

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 (Tom Rieman) 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 13, 2026, comparing compensation against 87 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$35,988 is reasonable (approximately the 39th 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 13, 2026.