

Traverse Area Community Sailing

Executive Director / CEO

EIN 383176833

MI · NTEE N67

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jenny McCain, Executive Director / CEO** (\$1,160) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

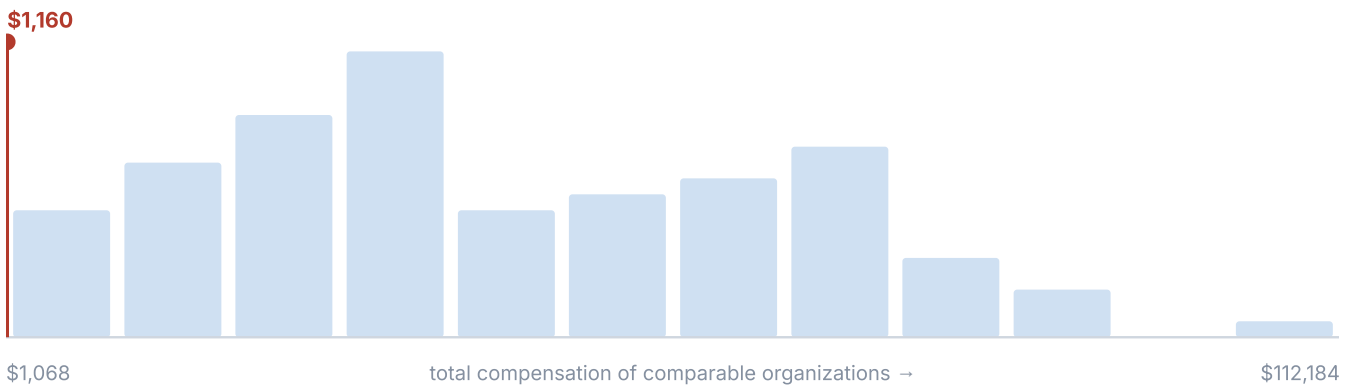
Benchmarked executive: Jenny McCain — reported title “VP SPECIAL E”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$189,059 and \$423,267 — 0.67x to 1.50x the subject's \$282,178 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

99 organizations qualified on sector, size, and geography → **99** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,986	\$24,188	\$37,316	\$61,735	\$74,791	\$1,160
----------	----------	----------	----------	----------	---------

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 1ST
------	------	--------	------	------	----------------



■ 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 MI 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
Nlu Swim Team	MO	\$282,495	Coaching Chair/head Coach	\$54,387	\$55,809	2024
Orchard Park Town Wreckers Swim Team Inc	NY	\$282,862	Registrar, Administrator	\$3,000	\$2,559	2025
Wt Swim Club Inc	IN	\$288,510	Business Manager - Former	\$10,000	\$10,217	2024
Donner Swim Club Inc	IN	\$289,366	Business Manager	\$17,550	\$17,931	2024
Team Vortex Swim Club	CO	\$274,328	Head Coach	\$37,400	\$35,771	2023
Palos Verdes Aquatic Club	CA	\$272,795	Chief Executive Officer	\$25,200	\$21,082	2024
Barracuda Swim Club Of Northeast	TN	\$291,970	Head Coach	\$48,276	\$47,896	2025
Southwest Florida Swim Club Inc	FL	\$292,891	President	\$24,300	\$22,770	2023
Pdr Swimming For Success	PA	\$270,955	President	\$38,000	\$36,714	2024
Greater Toledo Aquatic Club Inc	OH	\$269,410	Head Coach	\$42,250	\$43,355	2024
Pride Water Polo Academy	CA	\$297,640	Board Member	\$18,140	\$15,176	2024
Supreme Water Polo Club	CA	\$265,733	President	\$130,250	\$112,184	2023
Lake Forest Swim Club	IL	\$298,702	Executive Director	\$84,368	\$82,732	2023
North Irvine Water Polo Club	CA	\$300,470	President	\$40,500	\$33,882	2024
Greater Gainesville Aquatics Assn	FL	\$300,895	Coo	\$70,644	\$64,296	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pioneer Valley Riverfront Club Inc	MA	\$263,281	Executive Director	\$66,185	\$59,323	2023
Waunakee Wave Swim Team	WI	\$261,023	Head Coach	\$45,755	\$46,296	2024
Capital Water Polo Inc	VA	\$304,411	Head Coach	\$64,328	\$58,625	2025
Sodus Bay Junior Sailing Association Inc	NY	\$259,650	Director - Administration	\$24,050	\$21,055	2024
Coast Aquatics Inc	FL	\$306,881	Coach	\$68,175	\$60,450	2025
Dayton Boat Club	OH	\$307,866	Head Coach	\$36,000	\$38,032	2023
Santa Barbara Premier Water Polo	CA	\$255,890	Director	\$13,000	\$10,876	2024
South Eastern Aquatics Inc	WI	\$310,028	Head Coach,	\$82,240	\$81,067	2025
Power For Life Aquatics	TX	\$312,904	Ceo	\$15,000	\$14,537	2024
Castle Rock Cudas Youth Swim Team	CO	\$313,068	Head Coach	\$57,533	\$53,448	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 99 organizations. Compensation range \$1,068–\$112,184; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$282,178); for reference, expenses \$318,755 and assets \$247,207.

ROLE MATCH Jenny McCain, reported title "*VP SPECIAL E*", 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.

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	1 st
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	1 st

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 (Jenny McCain) 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 99 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,160 is reasonable (approximately the 1st 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.