

South Orlando Rowing Association

Executive Director / CEO

EIN 451601081

FL · NTEE N67

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Terrance Davison, Executive Director / CEO** (\$33,000) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **41st** percentile of comparable organizations

within the typical range

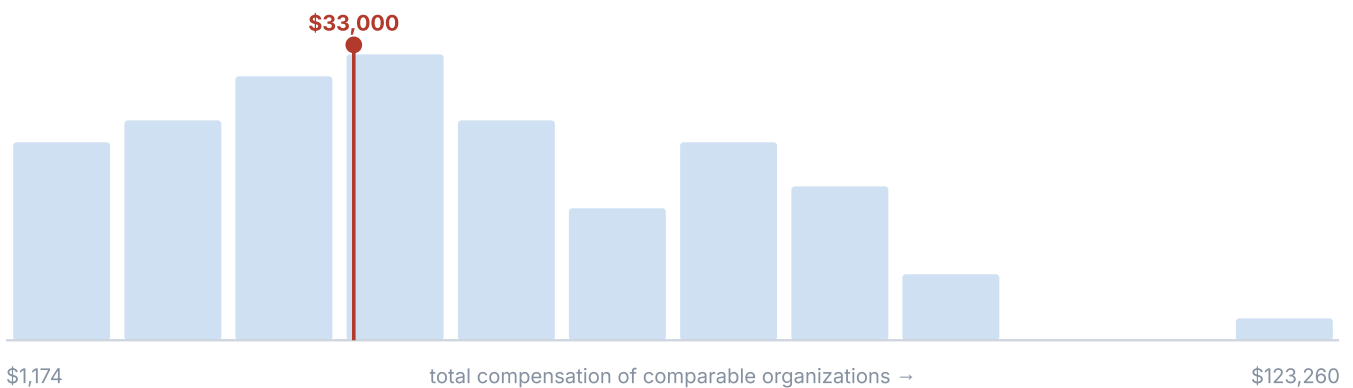
Benchmarked executive: Terrance Davison — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$145,813 and \$326,448 — 0.67x to 1.50x the subject's \$217,632 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

80 organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,122	\$23,123	\$39,591	\$62,564	\$74,797	\$33,000
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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 FL 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
Sea Scope Incorporated	IN	\$217,748	Ceo	\$29,264	\$33,820	2023
Jackson Aquatic Club Inc	MS	\$216,580	Executive Di	\$69,951	\$82,932	2024
Richmond Athletics	TX	\$216,065	President	\$12,115	\$12,900	2024
Surfers For Autism li Inc	FL	\$219,343	Officer-president	\$25,000	\$25,738	2023
Atomic City Aquatic Club	TN	\$221,438	Executive Directorcoach	\$45,009	\$50,361	2024
Us Swimming-missouri Valley	KS	\$222,473	Executive Director	\$64,900	\$74,635	2024
Central Jersey Aquatic Club Inc	NJ	\$222,728	Treasurer	\$19,702	\$18,725	2024
Urbansurf4kids	CA	\$223,933	Executive Director	\$87,262	\$80,210	2024
Lodi City Swim Club	CA	\$211,195	President	\$58,409	\$53,689	2024
Southside Water Polo Club	TX	\$224,949	Vice President	\$26,382	\$28,092	2024
Friends Of Concord Crew	NH	\$225,007	Director	\$28,900	\$27,674	2025
Swim Focus	CA	\$208,635	Ceo	\$81,000	\$74,454	2024
Hummelstown Swim Club	PA	\$208,566	President	\$6,000	\$6,557	2023
Honolulu Water Polo	HI	\$208,198	Executive Di	\$65,000	\$61,948	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Thresher Aquatics Inc	FL	\$227,827	President	\$24,000	\$25,722	2022
Abilities At Windjammer Inc	FL	\$231,446	President/ceo	\$38,173	\$39,301	2023
Blue Devil Swim Club	IL	\$203,435	Director And Head Coach	\$38,107	\$39,879	2024
Richfield Swim Club	MN	\$232,064	Head Coach	\$65,289	\$66,903	2025
Rowing Club Of The Woodlands Inc	TX	\$233,348	Head Coach - Independent Contractor But Key To The Operations Of The Organization	\$29,000	\$30,880	2024
North Aquatics Club Inc	IL	\$201,540	President	\$1,270	\$1,295	2025
Mid-hudson Aquatics Inc	NY	\$234,361	President	\$28,500	\$27,414	2024
Rocky Mt Rapids Swim Team	CO	\$235,174	Head Coach	\$40,000	\$40,828	2024
Mbu Water Polo Foundation	CA	\$235,745	Executive Di	\$34,541	\$32,687	2023
Chicago Training Center	IL	\$236,029	Executive Director	\$70,000	\$73,256	2024
Tampa Bay Aquatics Central Booster	FL	\$238,903	Head Coah/officers	\$84,328	\$82,154	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	80 organizations. Compensation range \$1,174–\$123,260; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$217,632); for reference, expenses \$230,210 and assets \$80,233.
ROLE MATCH	Terrance Davison, reported title "BOARD MEMBER", 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.
OUTLIERS	1 peer 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	41 st
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	41 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 (Terrance Davison) 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 80 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,000 is reasonable (approximately the 41st 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.