

Competitive Wake Surf Assoc Inc

Executive Director / CEO

EIN 454639439

VA · NTEE N67

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jon Shields, Executive Director / CEO** (\$31,200) against **every comparable organization** that fit the selection criteria — **250** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

Benchmarked executive: Jon Shields — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

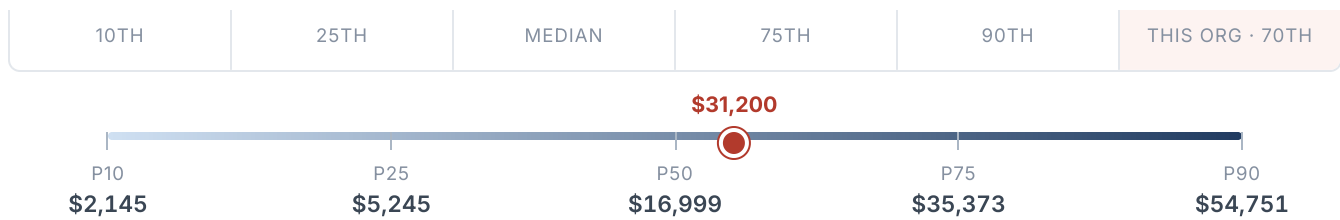
SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$77,228 and \$172,899 — 0.67x to 1.50x the subject's \$115,266 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

250 organizations qualified on sector, size, and geography → **250** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,145	\$5,245	\$16,999	\$35,373	\$54,751	\$31,200
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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 VA 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
The Farmington Community Assoc	NC	\$115,222	Executive Director	\$22,320	\$23,201	2024
Wilson Junior Soccer Club	PA	\$115,078	Registrar	\$5,000	\$5,164	2023
Greater Tampa Bowling Associat	FL	\$114,727	President	\$1,500	\$1,381	2025
Christian Youth Fellowship Inc	CT	\$114,726	President	\$46,800	\$45,446	2023
Camp Caleb Christian Association Inc	KY	\$114,624	Director/ Key Employee(jan-aug)	\$22,012	\$24,493	2023
Heart Shot Ministry Inc	IA	\$114,229	Ceo	\$27,927	\$31,669	2023
The Dipsea Race Foundation	CA	\$113,824	Executive Dir.	\$17,000	\$14,767	2024
Nelson Armes Post 601 Home Association	PA	\$117,030	Manager	\$9,480	\$9,791	2023
Edge Athletics Club Inc	NY	\$113,459	President/di	\$103,333	\$96,707	2023
Palos Verdes Peninsula High School	CA	\$113,250	Vp Communica	\$3,170	\$2,683	2025
Jamestown New Horizons Inc	MO	\$112,421	Treasurer	\$21,250	\$23,310	2023
Star Athletic Club	PA	\$112,323	Manager	\$29,415	\$29,509	2024
Needham Youth Basketball League Inc	MA	\$118,405	President	\$11,000	\$10,238	2023
Equine Assisted Development	MI	\$118,444	Executive Director	\$40,673	\$43,480	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Washington County Star Trail Association Inc	MN	\$111,985	President	\$2,165	\$2,152	2024
Lakeville South Clay Target Team	MN	\$111,902	Vice Preside	\$5,000	\$4,971	2024
Recreation Center Committee	IA	\$118,835	Director	\$22,200	\$24,453	2024
Greater Pittsburgh Usbc	PA	\$111,650	Current Assoc Mgr	\$36,000	\$35,184	2025
Brooklyn Lacrosse Club Inc	NY	\$111,435	Executive Director	\$12,853	\$11,683	2024
Eastern Slope Ski Club	NH	\$110,724	Board Member	\$7,500	\$6,967	2024
Warburton Chapel Trustees	CT	\$110,465	Trustee	\$3,000	\$2,830	2024
Hawaii Surfing Production Corp	HI	\$110,359	President	\$29,430	\$25,823	2025
Morris County Youth Soccer Association	NJ	\$120,204	President	\$14,420	\$12,951	2024
Chippewa Falls Area Senior Center Inc	WI	\$120,341	Executive Director	\$45,036	\$48,712	2023
Yorktown Junior Athletic Association Inc	IN	\$109,934	Concessions	\$8,900	\$9,720	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 **250** organizations. Compensation range \$133–\$341,511; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$115,266); for reference, expenses \$127,864 and assets \$115,300.
ROLE MATCH	Jon Shields, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	70 th
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	66 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 (Jon Shields) 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 250 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,200 is reasonable (approximately the 70th 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.