

# Peninsula Aquatic Center Junior Crew

Executive Director / CEO

EIN 550807439

CA · NTEE N67

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Monica Hilcu - Vice President, Executive Director / CEO** (\$51,000) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70<sup>th</sup>** percentile of comparable organizations within the typical range

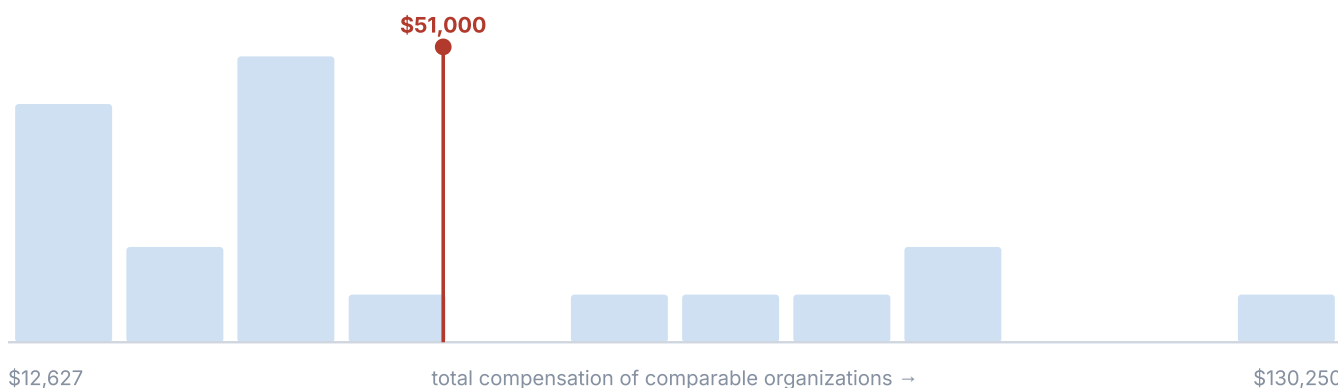
**Benchmarked executive:** Monica Hilcu - Vice President — reported title "Vice President", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$218,316 and \$488,767 — 0.67x to 1.50x the subject's \$325,845 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N67) + CA + budget 0.67–1.5x revenue.

**20** organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,238	\$22,763	\$36,801	\$68,058	\$95,989	\$51,000
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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 CA 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="#">Aquasol Sacramento</a>	CA	\$334,508	President	\$64,907	<b>\$64,907</b>	2023
<a href="#">Patriot Swim Club</a>	CA	\$316,943	President	\$13,165	<b>\$12,787</b>	2024
<a href="#">South Orange County Aquatics</a>	CA	\$335,072	Ceo	\$102,000	<b>\$99,074</b>	2024
<a href="#">North Irvine Water Polo Club</a>	CA	\$300,470	President	\$40,500	<b>\$39,338</b>	2024
<a href="#">Pride Water Polo Academy</a>	CA	\$297,640	Board Member	\$18,140	<b>\$17,620</b>	2024
<a href="#">Davis Aquatic Masters</a>	CA	\$356,384	Finance Dir.	\$13,680	<b>\$13,288</b>	2024
<a href="#">San Diego East County Aquatics</a>	CA	\$365,527	Ceo	\$40,000	<b>\$38,852</b>	2024
<a href="#">Marin County Swim Association</a>	CA	\$369,711	President	\$34,750	<b>\$34,750</b>	2023
<a href="#">Palos Verdes Aquatic Club</a>	CA	\$272,795	Chief Executive Officer	\$25,200	<b>\$24,477</b>	2024
<a href="#">Long Beach Shore Aquatics Inc</a>	CA	\$385,894	President	\$35,650	<b>\$34,627</b>	2024
<a href="#">Supreme Water Polo Club</a>	CA	\$265,733	President	\$130,250	<b>\$130,250</b>	2023
<a href="#">Solano Aquatic Sea Otters</a>	CA	\$386,023	Coach	\$79,800	<b>\$77,511</b>	2024
<a href="#">Cdm Aquatics Federation</a>	CA	\$388,281	President	\$30,150	<b>\$30,150</b>	2023
<a href="#">Santa Barbara Premier Water Polo</a>	CA	\$255,890	Director	\$13,000	<b>\$12,627</b>	2024
<a href="#">St Helena Swim Club</a>	CA	\$249,998	Director	\$18,360	<b>\$17,374</b>	2025
<a href="#">Imperial Water Polo Club</a>	CA	\$243,306	Secretary	\$41,165	<b>\$39,984</b>	2024
<a href="#">Mbu Water Polo Foundation</a>	CA	\$235,745	Executive Di	\$34,541	<b>\$34,541</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Urbansurf4kids</a>	CA	\$223,933	Executive Director	\$87,262	<b>\$84,758</b>	2024
<a href="#">Back Bay Aquatics Foundation</a>	CA	\$460,320	President	\$50,484	<b>\$49,036</b>	2024
<a href="#">Pacifica Sea Lions Aquatic Club Inc</a>	CA	\$474,920	Head Coach	\$98,471	<b>\$95,646</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 20 organizations. Compensation range \$12,627–\$130,250; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$325,845); for reference, expenses \$229,480 and assets \$645,301.

**ROLE MATCH** Monica Hilcu - Vice President, reported title "*Vice President*", 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.**

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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	70 <sup>th</sup>
All sources (D + E + F), adjusted	70 <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

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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 (Monica Hilcu - Vice President) 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 20 similarly situated organizations (Same NTEE sector (N67) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,000 is reasonable (approximately the 70<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.