

Rowing Club Of The Woodlands Inc

Executive Director / CEO

EIN 760459849

TX · NTEE N67

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gary Godfrey, Executive Director / CEO** (\$29,000) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

Benchmarked executive: Gary Godfrey — reported title “Head Coach - Independent Contractor but key to the operations of the organization”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

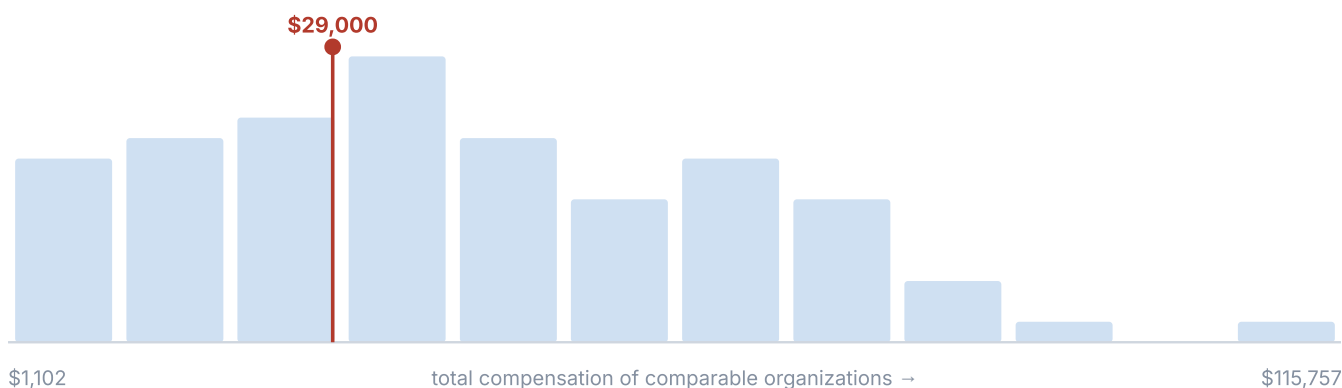
SECTOR Organizations sharing the subject's NTEE classification (N67).

BUDGET Total revenue between \$156,343 and \$350,022 — 0.67x to 1.50x the subject's \$233,348 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N67), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography → **82** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,577	\$21,732	\$37,668	\$59,913	\$71,465	\$29,000
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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 TX 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
Mid-hudson Aquatics Inc	NY	\$234,361	President	\$28,500	\$25,745	2024
Richfield Swim Club	MN	\$232,064	Head Coach	\$65,289	\$62,830	2025
Rocky Mt Rapids Swim Team	CO	\$235,174	Head Coach	\$40,000	\$38,343	2024
Abilities At Windjammer Inc	FL	\$231,446	President/ceo	\$38,173	\$36,909	2023
Mbu Water Polo Foundation	CA	\$235,745	Executive Di	\$34,541	\$30,697	2023
Chicago Training Center	IL	\$236,029	Executive Director	\$70,000	\$68,797	2024
Thresher Aquatics Inc	FL	\$227,827	President	\$24,000	\$24,156	2022
Tampa Bay Aquatics Central Booster	FL	\$238,903	Head Coah/officers	\$84,328	\$77,153	2025
Great Lakes Tritons Inc	MI	\$239,102	Key Employee	\$62,655	\$66,560	2023
One With The Water	AR	\$240,158	Executive Director	\$37,919	\$42,610	2024
Friends Of Concord Crew	NH	\$225,007	Director	\$28,900	\$25,989	2025
Southside Water Polo Club	TX	\$224,949	Vice President	\$26,382	\$26,382	2024
Urbansurf4kids	CA	\$223,933	Executive Director	\$87,262	\$75,327	2024
Swimtulsa Inc	OK	\$242,901	Executive Dir.	\$60,000	\$66,048	2024
Imperial Water Polo Club	CA	\$243,306	Secretary	\$41,165	\$35,535	2024
Trident Swim Foundation Inc	NY	\$243,608	Vice President	\$40,000	\$36,134	2024
Central Jersey Aquatic Club Inc	NJ	\$222,728	Treasurer	\$19,702	\$17,585	2024
Us Swimming-missouri Valley	KS	\$222,473	Executive Director	\$64,900	\$70,092	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Atomic City Aquatic Club	TN	\$221,438	Executive Directorcoach	\$45,009	\$47,296	2024
Surfers For Autism li Inc	FL	\$219,343	Officer-president	\$25,000	\$24,171	2023
Williston Sea Lions Inc	ND	\$248,940	Secretary	\$9,646	\$10,895	2023
Sea Scope Incorporated	IN	\$217,748	Ceo	\$29,264	\$31,762	2023
South Orlando Rowing Association	FL	\$217,632	Board Member	\$33,000	\$30,991	2024
St Helena Swim Club	CA	\$249,998	Director	\$18,360	\$15,441	2025
Jackson Aquatic Club Inc	MS	\$216,580	Executive Di	\$69,951	\$77,884	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	82 organizations. Compensation range \$1,102–\$115,757; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$233,348); for reference, expenses \$522,602 and assets \$239,503. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Gary Godfrey, reported title <i>"Head Coach - Independent Contractor but key to the operations of the organization"</i> , 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	37 th
Total compensation (D + F), as reported (no adjustments)	37 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	37 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 (Gary Godfrey) 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 82 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,000 is reasonable (approximately the 37th 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.