

Mission Aurora Colorado Swim Team

Executive Director / CEO

EIN 841377385

CO · NTEE N67Z

FY ending 2025-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Andrew Niemann, Executive Director / CEO** (\$73,502) against **every comparable organization** that fit the selection criteria — **114** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

Benchmarked executive: Andrew Niemann — reported title “HEAD COACH”, 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 (N67Z).

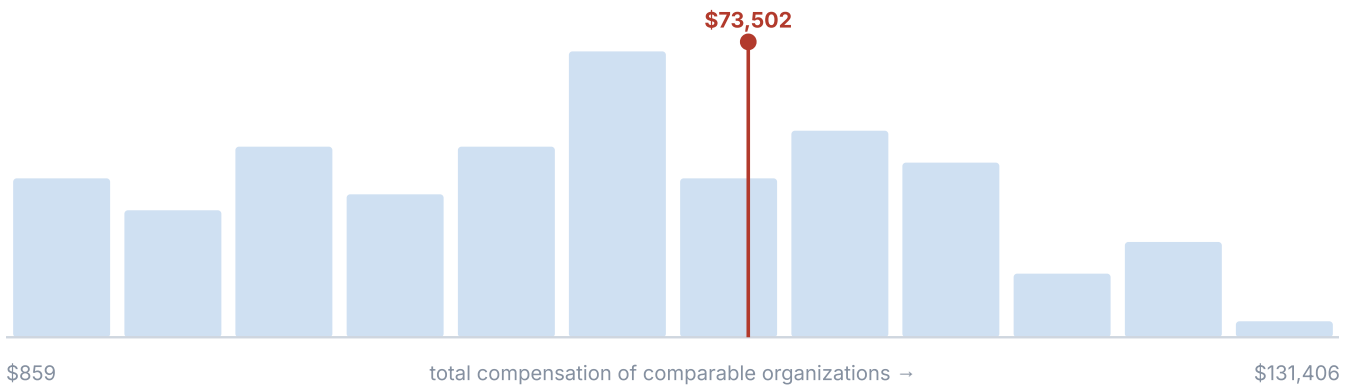
BUDGET Total revenue between \$274,778 and \$615,175 — 0.67x to 1.50x the subject's \$410,117 (the band tightens as size grows).

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

114 organizations qualified on sector, size, and geography

→ **114** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,225	\$32,982	\$61,174	\$82,523	\$97,763	\$73,502
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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 CO 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
Spirit Of America Foundation Inc	OH	\$412,418	Ceo/presiden	\$85,623	\$97,079	2024
Valpo Surf Project Inc	ME	\$415,175	Founder / Ceo	\$83,255	\$89,242	2024
Lexington Dolphins Inc	KY	\$415,197	Ceo	\$60,120	\$69,144	2024
Team Y2k	IL	\$403,387	President	\$90,500	\$98,056	2023
Tristar Rowing	TN	\$418,972	Executive Dir.	\$10,094	\$11,358	2024
Boilermaker Aquatics Inc	IN	\$419,604	Head Coach	\$73,098	\$80,392	2025
Bay Ridge Aquatics Institute Inc	NY	\$398,298	Treasurer	\$30,983	\$29,970	2024
City Island Rowing Inc	NY	\$397,021	Executive Dire	\$65,675	\$65,405	2023
Upper Arlington Crew Inc	OH	\$427,393	Executive Di	\$3,000	\$3,314	2025
Camp Randall Rowing Club Inc	WI	\$430,056	Head Coach	\$22,917	\$25,620	2024
Cdm Aquatics Federation	CA	\$388,281	President	\$30,150	\$28,693	2023
Hingham High School Rowing Assoc	MA	\$433,996	Program Director	\$30,175	\$29,026	2024
Solano Aquatic Sea Otters	CA	\$386,023	Coach	\$79,800	\$73,764	2024
Long Beach Shore Aquatics Inc	CA	\$385,894	President	\$35,650	\$32,953	2024
Frederick Area Swim Team Inc	MD	\$382,688	President	\$2,943	\$3,032	2023
Swift Aquatics Llc	IL	\$380,135	Officer	\$76,346	\$82,720	2023
East Carolina Aquatics Inc	NC	\$440,654	Ceo	\$76,100	\$82,004	2025
Verona Area Swim Team Inc	WI	\$441,450	Vice President	\$769	\$859	2024
Spokane Waves Aquatic Team	WA	\$447,497	Head Coach	\$66,700	\$65,814	2023
Lakeshore Swim Club Corp	OH	\$450,349	Head Coach	\$62,404	\$70,754	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Tampa Aquatic Team	FL	\$369,845	President	\$41,000	\$41,231	2024
Oregon Rowing Unlimited-pdx	OR	\$369,726	President	\$73,298	\$75,019	2023
Marin County Swim Association	CA	\$369,711	President	\$34,750	\$33,070	2023
Bare Hill Rowing Association Inc	MA	\$450,700	Program Director	\$56,875	\$54,711	2024
Thunder Inc	TN	\$451,570	Director/coach	\$80,000	\$90,018	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO cost of living and 2025 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 CO 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 114 organizations. Compensation range \$859–\$131,406; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$410,117); for reference, expenses \$424,348 and assets \$293,852.

ROLE MATCH Andrew Niemann, reported title "*HEAD COACH*", 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	65th
Total compensation (D + F), as reported (no adjustments)	69th
Reportable pay only (column D), adjusted	66th

All sources (D + E + F), adjusted

65th

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 (Andrew Niemann) 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 114 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,502 is reasonable (approximately the 65th 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.