

# Mbu Water Polo Foundation

Executive Director / CEO

EIN 841775970

CA · NTEE N67

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jonathan Burke, Executive Director / CEO** (\$34,541) 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 **39<sup>th</sup>** percentile of comparable organizations within the typical range

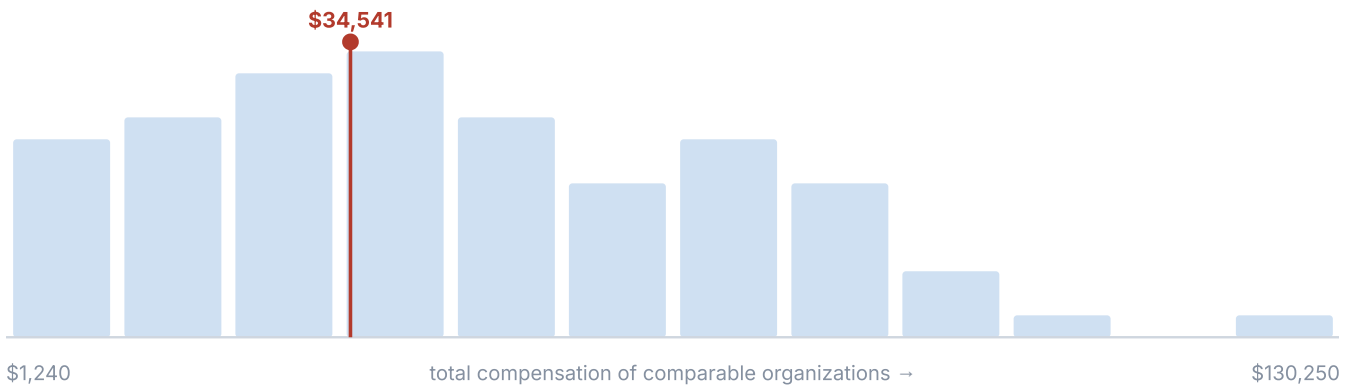
**Benchmarked executive:** Jonathan Burke — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N67).
BUDGET	Total revenue between \$157,949 and \$353,617 — 0.67x to 1.50x the subject's \$235,745 (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



\$11,902	\$24,454	\$42,384	\$67,414	\$80,413	\$34,541
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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="#">Chicago Training Center</a>	IL	\$236,029	Executive Director	\$70,000	<b>\$77,411</b>	2024
<a href="#">Rocky Mt Rapids Swim Team</a>	CO	\$235,174	Head Coach	\$40,000	<b>\$43,143</b>	2024
<a href="#">Mid-hudson Aquatics Inc</a>	NY	\$234,361	President	\$28,500	<b>\$28,968</b>	2024
<a href="#">Rowing Club Of The Woodlands Inc</a>	TX	\$233,348	Head Coach - Independent Contractor But Key To The Operations Of The Organization	\$29,000	<b>\$32,631</b>	2024
<a href="#">Tampa Bay Aquatics Central Booster</a>	FL	\$238,903	Head Coah/officers	\$84,328	<b>\$86,813</b>	2025
<a href="#">Great Lakes Tritons Inc</a>	MI	\$239,102	Key Employee	\$62,655	<b>\$74,893</b>	2023
<a href="#">Richfield Swim Club</a>	MN	\$232,064	Head Coach	\$65,289	<b>\$70,697</b>	2025
<a href="#">Abilities At Windjammer Inc</a>	FL	\$231,446	President/ceo	\$38,173	<b>\$41,529</b>	2023
<a href="#">One With The Water</a>	AR	\$240,158	Executive Director	\$37,919	<b>\$47,944</b>	2024
<a href="#">Swimtulsa Inc</a>	OK	\$242,901	Executive Dir.	\$60,000	<b>\$74,317</b>	2024
<a href="#">Imperial Water Polo Club</a>	CA	\$243,306	Secretary	\$41,165	<b>\$39,984</b>	2024
<a href="#">Trident Swim Foundation Inc</a>	NY	\$243,608	Vice President	\$40,000	<b>\$40,657</b>	2024
<a href="#">Thresher Aquatics Inc</a>	FL	\$227,827	President	\$24,000	<b>\$27,181</b>	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friends Of Concord Crew</a>	NH	\$225,007	Director	\$28,900	<b>\$29,243</b>	2025
<a href="#">Southside Water Polo Club</a>	TX	\$224,949	Vice President	\$26,382	<b>\$29,685</b>	2024
<a href="#">Urbansurf4kids</a>	CA	\$223,933	Executive Director	\$87,262	<b>\$84,758</b>	2024
<a href="#">Central Jersey Aquatic Club Inc</a>	NJ	\$222,728	Treasurer	\$19,702	<b>\$19,787</b>	2024
<a href="#">Williston Sea Lions Inc</a>	ND	\$248,940	Secretary	\$9,646	<b>\$12,259</b>	2023
<a href="#">Us Swimming-missouri Valley</a>	KS	\$222,473	Executive Director	\$64,900	<b>\$78,868</b>	2024
<a href="#">St Helena Swim Club</a>	CA	\$249,998	Director	\$18,360	<b>\$17,374</b>	2025
<a href="#">Atomic City Aquatic Club</a>	TN	\$221,438	Executive Directorcoach	\$45,009	<b>\$53,218</b>	2024
<a href="#">Surfers For Autism li Inc</a>	FL	\$219,343	Officer-president	\$25,000	<b>\$27,198</b>	2023
<a href="#">Sea Scope Incorporated</a>	IN	\$217,748	Ceo	\$29,264	<b>\$35,739</b>	2023
<a href="#">South Orlando Rowing Association</a>	FL	\$217,632	Board Member	\$33,000	<b>\$34,871</b>	2024
<a href="#">Jackson Aquatic Club Inc</a>	MS	\$216,580	Executive Di	\$69,951	<b>\$87,635</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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

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PEER COUNT	82 organizations. Compensation range \$1,240–\$130,250; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$235,745); for reference, expenses \$213,902 and assets \$85,608.
ROLE MATCH	Jonathan Burke, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this 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	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	43 <sup>rd</sup>
Reportable pay only (column D), adjusted	40 <sup>th</sup>
All sources (D + E + F), adjusted	39 <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 (Jonathan Burke) 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 \$34,541 is reasonable (approximately the 39<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.