

West Main Recreation Corp

Executive Director / CEO

EIN **043377720**
 NH · NTEE N680
 FY ending 2024-05-31
June 9, 2026

This analysis benchmarks the total compensation of **Erwin D Woodbury Iii, Executive Director / CEO** (\$70,102) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 81st percentile of comparable organizations

within the typical range

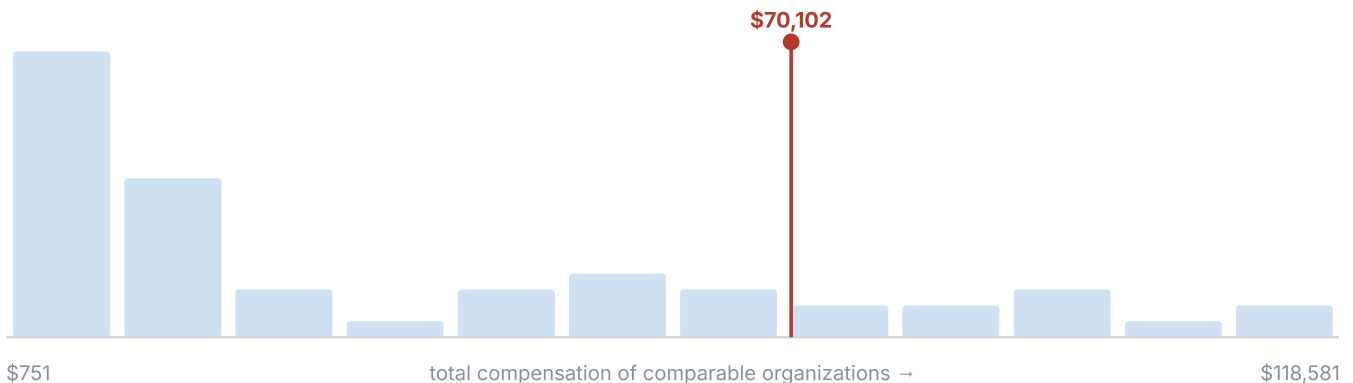
Benchmarked executive: Erwin D Woodbury Iii — reported title "EXEC DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N680).
BUDGET	Total revenue between \$325,054 and \$727,734 — 0.67x to 1.50x the subject's \$485,156 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N68), nationwide + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,481	\$6,082	\$18,412	\$59,349	\$92,475	\$70,102
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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 NH 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
Detroit Lakes Youth Hockey	MN	\$473,469	President	\$1,133	\$1,212	2024
Alaska Allstar Hockey Association	AK	\$465,687	President	\$18,400	\$19,614	2023
Siouxland Youth Hockey Association	IA	\$464,992	Director	\$3,505	\$4,050	2025
Plain Valley Ski Trails	WA	\$457,831	Executive Director	\$70,833	\$66,910	2025
Traverse City Figure Skating Club	MI	\$456,651	Office Manag	\$9,941	\$11,112	2024
Harford Hockey Organization Inc	DE	\$454,546	President	\$2,020	\$2,142	2024
World Ice Association Inc	AK	\$517,165	Executive Di	\$26,910	\$28,686	2023
Team Ohio Hockey Foundaton Inc	OH	\$450,318	President	\$4,700	\$5,391	2024
Mohan Skiing & Boarding	WA	\$526,667	President	\$13,244	\$12,511	2025
Mat-su Amateur Hockey Association Inc	AK	\$529,496	Treasurer	\$4,500	\$4,539	2025
Kent Valley Hockey Association	WA	\$530,071	Secretary/treasurer	\$33,333	\$32,320	2024
United States Hockey	MN	\$530,788	Executive Di	\$82,000	\$87,750	2024
Fresno Junior Hockey Club	CA	\$438,642	Member At Large	\$2,700	\$2,459	2025
Monticello Youth Hockey Program Inc	MN	\$535,748	Gambling Manager	\$83,047	\$86,579	2025
Loon Ski Club Inc	NH	\$431,612	Program Dire	\$93,000	\$93,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Billings Amateur Hockey League Inc	MT	\$539,433	Executive Director	\$80,000	\$93,392	2024
Louisville Skating Academy Inc	KY	\$541,791	Secretary	\$15,470	\$17,536	2025
Northern Ct Sports Inc	CT	\$542,100	Secretary	\$6,154	\$6,249	2024
Brandon Valley Ice And In-line Hockey Association-bvha	SD	\$416,318	Director	\$857	\$1,024	2024
Anoka Area Ice Arena Association Inc	MN	\$554,459	Director & Gaming Activiti	\$103,134	\$113,626	2023
Kings Youth Ice Hockey Association Inc	PA	\$412,060	President	\$5,000	\$5,560	2023
Monroe County Youth Hockey Inc	NY	\$566,482	President	\$16,500	\$16,147	2024
St Paul Figure Skating Club Inc	MN	\$566,574	Board Member	\$44,344	\$47,453	2024
Team Webster Skating Assn Inc	MO	\$572,394	Director	\$23,147	\$26,551	2024
Steel City Selects Girls Hockey	PA	\$392,810	Board Member	\$1,000	\$1,052	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 **52** organizations. Compensation range \$751–\$118,581; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$485,156); for reference, expenses \$472,129 and assets \$2,021,398.
ROLE MATCH	Erwin D Woodbury Iii, reported title "EXEC DIRECTOR", 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	81 st
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	79 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 (Erwin D Woodbury Iii) 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 52 similarly situated organizations (Same NTEE sector (N68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,102 is reasonable (approximately the 81st 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.