

Cortland Regional Sports Council Inc

Executive Director / CEO

EIN 201960550
 NY · NTEE N60
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Machell Phelps, Executive Director / CEO** (\$65,360) against **every comparable organization** that fit the selection criteria — **195** 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

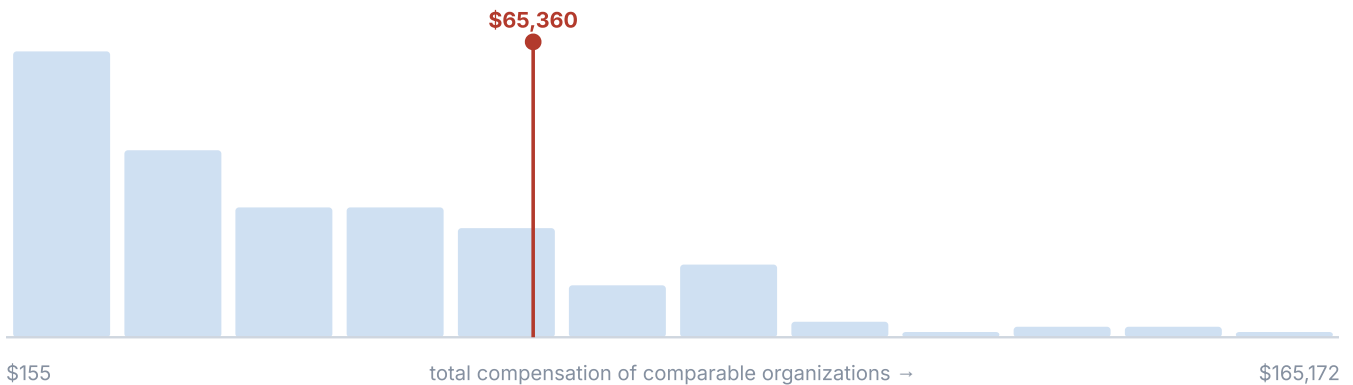
Benchmarked executive: Machell Phelps — reported title “Executive Direc”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N60).
BUDGET	Total revenue between \$197,629 and \$442,453 — 0.67x to 1.50x the subject's \$294,969 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

195 organizations qualified on sector, size, and geography → **195** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,445	\$11,822	\$29,809	\$57,387	\$84,815	\$65,360
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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 NY 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
Samson Dubina Educational Table Tennis Academy Inc	OH	\$294,979	Ceo	\$15,000	\$18,101	2023
Beyond Cheer Athletics Inc	NY	\$295,286	Secretary	\$4,710	\$4,710	2024
People Cycle Inc	VA	\$297,237	Executive Di	\$45,011	\$48,095	2024
River City Gymnastics Club Inc	SD	\$292,443	Club Adminis	\$25,149	\$29,924	2025
Mid-columbia Conference	WA	\$297,710	President	\$8,176	\$7,892	2025
Lacrosse The Nations	DC	\$297,742	Executive Di	\$58,209	\$56,528	2024
The Lacrosse Club Inc	MD	\$288,741	President	\$81,545	\$86,860	2023
Stage Door Dance Company	VA	\$286,708	President	\$17,975	\$19,207	2024
Oklahoma Kids Wrestling Association	OK	\$303,254	Southeast Regional Director	\$500	\$609	2024
Colorado Swoosh Basketball Club	CO	\$303,887	President/treasurer/coach	\$9,000	\$9,550	2024
Lake Forest Lacrosse Association	IL	\$285,773	Director	\$2,535	\$2,758	2024
Amateur Athletic Union Of The United States Inc Beach Wave Volleyablall Clu	FL	\$304,797	Director	\$35,978	\$40,086	2022
Blue Valley Junior Athletic Association	KS	\$284,828	President	\$45,450	\$55,942	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Maryland Interscholastic Athletic Association Inc	MD	\$305,409	Executive Director	\$53,565	\$53,990	2025
Ann Arbor Rowing Club	MI	\$283,575	Director	\$41,156	\$47,010	2024
Velo Kids Inc	MI	\$306,388	Executive Di	\$35,000	\$39,979	2024
Blue Banner Volleyball	CA	\$283,377	President	\$20,244	\$19,917	2023
A-team Mtb Inc	AL	\$308,823	Team Director	\$34,420	\$42,367	2023
Santa Barbara Water Polo Club Inc	CA	\$309,215	Executive Director	\$54,240	\$55,550	2022
Progression Sports Performance Inc	CA	\$280,698	President	\$31,356	\$29,964	2024
Amore Youth Sports Inc	AZ	\$309,781	President	\$60,000	\$63,858	2024
Wayzata Lacrosse Association	MN	\$280,014	Secretary	\$1,500	\$1,640	2024
Rocky Mountain Youth Sports Rmys	CO	\$279,611	Executive Dir.	\$12,715	\$13,492	2024
Mamba Volleyball Academy	WI	\$279,279	President	\$9,555	\$11,043	2024
Florida Recreational Sports Inc	FL	\$312,527	President	\$1,400	\$1,498	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	195 organizations. Compensation range \$155–\$165,172; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$294,969); for reference, expenses \$283,936 and assets \$136,289.
ROLE MATCH	Machell Phelps, reported title " <i>Executive Direc</i> ", 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.
OUTLIERS	5 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

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)	84 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	81 st

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 (Machell Phelps) 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 195 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,360 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.