

Hunters Valley Sportsman Association

Executive Director / CEO

EIN 232368537

PA · NTEE N50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cory Frey, Executive Director / CEO** (\$12,200) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

Benchmarked executive: Cory Frey — reported title “Treasurer”, 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 (N50).

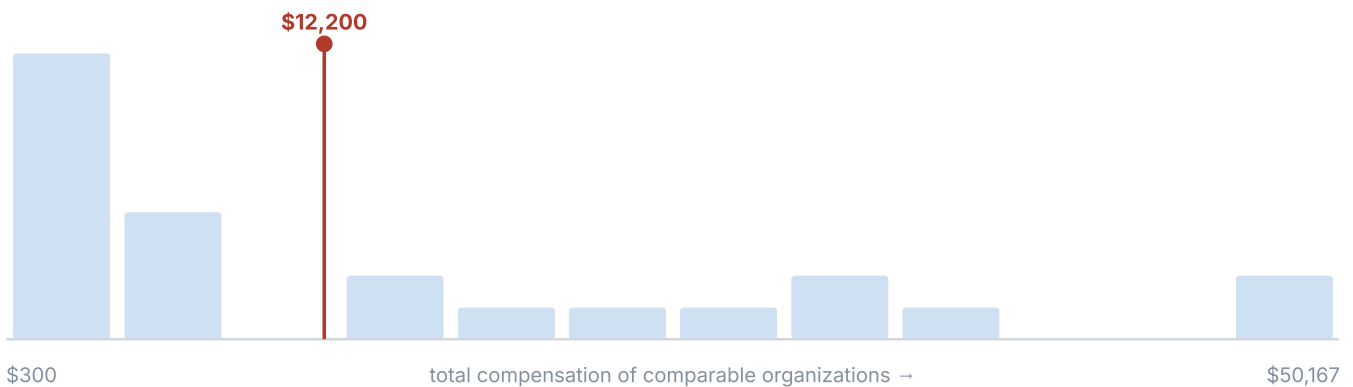
BUDGET Total revenue between \$117,300 and \$262,614 — 0.67x to 1.50x the subject's \$175,076 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N50) + PA + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography

→ **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,057	\$2,571	\$6,672	\$25,174	\$34,269	\$12,200
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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 PA 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
Slovak National Club	PA	\$177,180	President	\$2,000	\$2,000	2024
Club 104	PA	\$166,428	Club Manager	\$46,627	\$49,972	2022
Elzie E Lynch Home Association	PA	\$160,888	Secretary	\$18,900	\$19,458	2023
Blairsville Pa Vfw 5821 Club	PA	\$194,566	Quartermaster Treasurer	\$7,800	\$8,030	2023
Lithuanian Citizens Social And	PA	\$154,903	Financial Se	\$3,597	\$3,597	2024
Veterans Of Foreign Wars Mckeown-	PA	\$196,021	President	\$15,900	\$15,900	2024
Fraternal Order Of Police Berks Lodge 71	PA	\$148,053	President	\$12,850	\$13,230	2023
Lower Burrell Legion Post #868 - Home Assoc	PA	\$203,033	Treasurer	\$6,481	\$6,672	2023
Workingmens Mutual Beneficial Union	PA	\$146,090	Secretary	\$4,006	\$4,124	2023
Amvets Post #293 Home Association	PA	\$141,806	Manager	\$51,494	\$50,167	2025
Miller Heights Independent Citizens Club	PA	\$140,503	Club Manager	\$28,104	\$28,934	2023
Patton Sportsmens Association	PA	\$210,819	Treasurer	\$20,800	\$21,414	2023
Liberty Fire Company Marching Club Inc	PA	\$212,855	Director	\$2,392	\$2,392	2024
Lower Pottsgrove Sportsmans Association	PA	\$137,253	Associate Treas	\$2,750	\$2,750	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Ukrainian Citizens Club	PA	\$131,048	President	\$4,836	\$4,836	2024
Liberty Hose Co No 2	PA	\$220,452	General Employee	\$31,200	\$32,122	2023
Pulaski Club	PA	\$126,986	Finance Sec.	\$30,719	\$31,626	2023
Benscreek Social & Citizens Club	PA	\$223,306	President	\$300	\$300	2024
Marion Township Rod And Gun Club	PA	\$126,230	Financial Secretary	\$5,100	\$5,100	2024
Yorkana Game And Gun Club	PA	\$125,956	President	\$639	\$658	2023
Italian Society Of Butler	PA	\$225,821	Bar Steward	\$33,807	\$34,806	2023
Slavish Citizens Club Lilly Pa	PA	\$248,138	President	\$803	\$827	2023
Polish Sharpshooters Club	PA	\$262,478	President	\$1,975	\$1,975	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	23 organizations. Compensation range \$300–\$50,167; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$175,076); for reference, expenses \$145,215 and assets \$348,910.
ROLE MATCH	Cory Frey, reported title " <i>Treasurer</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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	57 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	57 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 (Cory Frey) 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 23 similarly situated organizations (Same NTEE sector (N50) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,200 is reasonable (approximately the 57th 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.