

Cottonwood Football Club

Executive Director / CEO

EIN 464802829

UT · NTEE N64

FY ending 2024-04-30

June 10, 2026

This analysis benchmarks the total compensation of **Baltasar McMaster, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **175** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Baltasar McMaster — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N64).

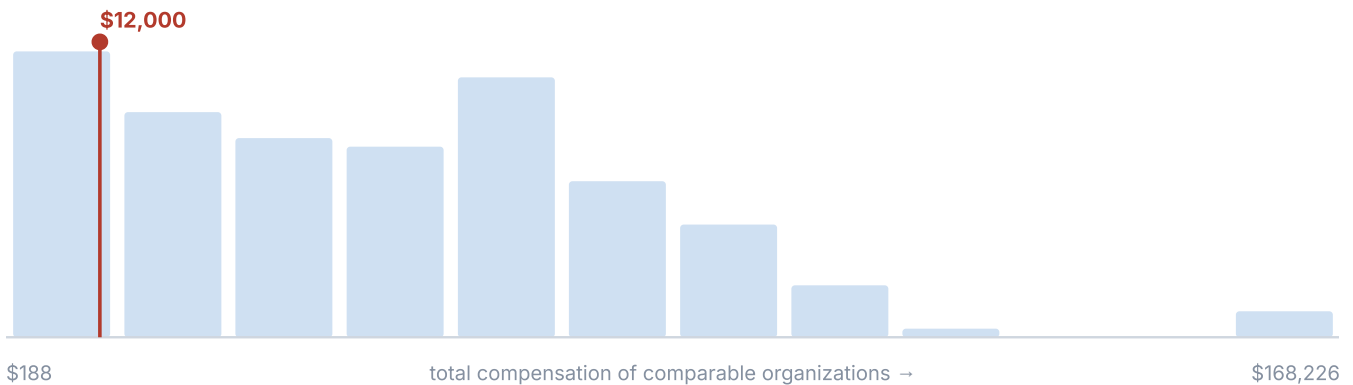
BUDGET Total revenue between \$329,942 and \$738,678 — 0.67x to 1.50x the subject's \$492,452 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N64), nationwide + budget 0.67–1.5x revenue.

175 organizations qualified on sector, size, and geography

→ **175** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,745	\$19,879	\$48,880	\$67,904	\$88,677	\$12,000
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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 UT 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
Advantage Academy Inc	AR	\$493,419	Ceo	\$79,984	\$87,844	2024
Cascade Soccer Club	WA	\$490,773	Director	\$47,951	\$41,946	2024
Georgetown Football Club Inc	KY	\$489,744	President	\$4,675	\$4,907	2024
Polonia Youth Soccer Club	WI	\$489,625	Executive Director	\$20,000	\$21,011	2023
Rising Stars World Soccer Inc	FL	\$495,462	Director	\$48,000	\$44,058	2024
Saints Soccer Academy	OR	\$496,234	President	\$101,100	\$94,443	2023
Niskayuna Soccer Club Inc	NY	\$487,589	Coaching Coordinator	\$10,250	\$8,817	2025
Amherst Soccer Association Inc	NY	\$498,408	Director Of Coaching	\$55,924	\$50,834	2023
Waunakee Area Soccer Club	WI	\$498,606	Treasurer	\$38,000	\$37,776	2025
Champlain Valley Educator Development	VT	\$485,885	Executive Director	\$108,280	\$109,632	2023
Dillsburg Area Soccer Club	PA	\$484,650	Member At La	\$6,740	\$6,761	2023
Capital Soccer Club Inc	VT	\$483,640	Dir Of Admin	\$67,383	\$66,267	2024
Northern New Mexico Soccer	NM	\$482,064	Executive Di	\$48,771	\$52,767	2023
Urban Champions Academy	TX	\$503,861	President & Ceo	\$22,000	\$21,502	2024
Tyler Soccer Association Inc	TX	\$505,880	Registrar/of	\$21,000	\$20,525	2024
Bridge City Soccer Academy	OR	\$478,987	President & Executive Director	\$63,935	\$59,725	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cheyenne Soccer Club	WY	\$511,810	Board Member	\$62,965	\$65,877	2024
Essex County Youth Soccer Association	MA	\$472,877	Referee Assignor	\$30,500	\$26,779	2024
North Carolina Rush Triad Soccer Club Inc	NC	\$472,369	Vice President - Operations	\$61,291	\$63,705	2023
Auburn Soccer Club	AL	\$513,748	Executive Director	\$88,500	\$91,009	2025
Wilmington Soccer Academy	NC	\$469,581	President Treasurer	\$53,750	\$54,264	2024
Cyclone Soccer Hollywood Inc	FL	\$467,992	President	\$53,000	\$48,647	2024
South Tampa Youth Soccer Club Inc	FL	\$518,492	Director	\$97,217	\$89,233	2024
Scotts Valley San Lorenzo Valley Soccer	CA	\$520,450	Vice President	\$21,000	\$18,241	2023
Vermont Youth Soccer Association	VT	\$521,568	Exec Director	\$78,434	\$77,135	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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 175 organizations. Compensation range \$188–\$168,226; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$492,452); for reference, expenses \$467,337 and assets \$149,676.

ROLE MATCH Baltasar McMaster, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	18 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	18 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 (Baltasar McMaster) 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 10, 2026, comparing compensation against 175 similarly situated organizations (Same NTEE sector (N64), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 18th 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 10, 2026.