

# Cape Cod Challenger Club Inc

Executive Director / CEO

EIN 542180163  
 MA · NTEE N60  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Andrew Todoroff, Executive Director / CEO** (\$52,000) against **every comparable organization** that fit the selection criteria — **111** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 83<sup>rd</sup> percentile of comparable organizations** within the typical range

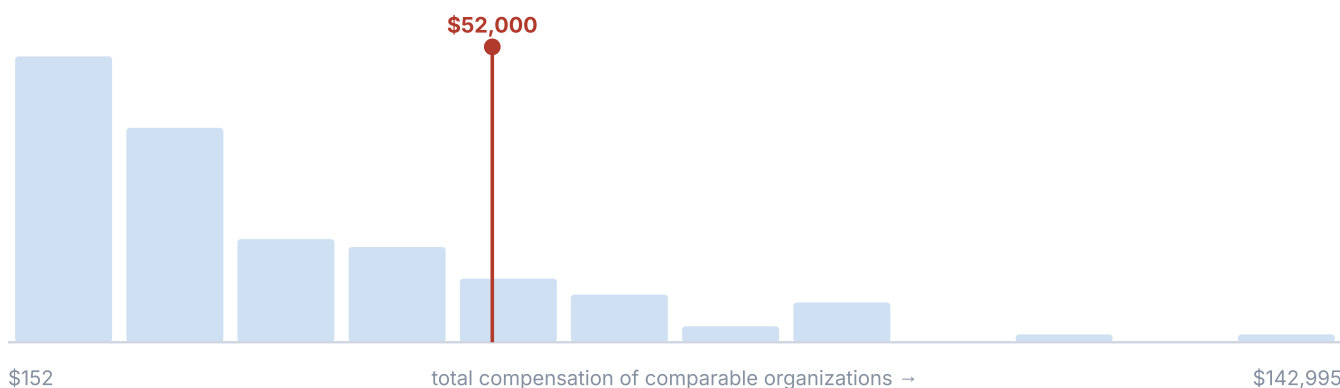
**Benchmarked executive:** Andrew Todoroff — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N60).
- BUDGET** Total revenue between \$124,499 and \$278,730 — 0.67x to 1.50x the subject's \$185,820 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N60), nationwide + budget 0.67–1.5x revenue.

**111** organizations qualified on sector, size, and geography → **111** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$3,288	\$8,941	\$19,431	\$44,575	\$66,407	\$52,000
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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 MA 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="#">Us Backgammon Association Inc</a>	MN	\$187,908	Member Services	\$13,350	<b>\$14,258</b>	2024
<a href="#">Pro Vision Foundation</a>	WA	\$191,046	Executive Di	\$46,250	<b>\$44,758</b>	2024
<a href="#">Encinitas Mustang Lacrosse Inc</a>	CA	\$191,412	Director, President	\$5,000	<b>\$4,546</b>	2025
<a href="#">Glenwood Springs Youth</a>	CO	\$191,450	Director	\$29,307	<b>\$30,375</b>	2024
<a href="#">New Jersey Soccer Association</a>	NJ	\$179,663	Executive Director	\$49,107	<b>\$46,170</b>	2025
<a href="#">Mackinac Horsemen's Association</a>	MI	\$177,685	Executive Director	\$9,486	<b>\$10,896</b>	2023
<a href="#">Huns Rfc</a>	TX	\$194,811	Director Or	\$4,000	<b>\$4,325</b>	2024
<a href="#">Southside Swarm Volleyball Club Inc</a>	MO	\$196,383	Director	\$49,500	<b>\$56,669</b>	2024
<a href="#">Edina Lacrosse Association</a>	MN	\$196,464	Director Of Girls Coach &	\$4,240	<b>\$4,528</b>	2024
<a href="#">Allegro Dancers Inc</a>	CA	\$196,849	Assistant Treasurer	\$3,017	<b>\$2,899</b>	2023
<a href="#">Youth Life Skills Fore Greater El Paso</a>	TX	\$197,990	Executive Director	\$42,319	<b>\$47,108</b>	2023
<a href="#">West Berkeley Foundation For Community</a>	CA	\$198,352	Executive Director	\$26,747	<b>\$24,965</b>	2024
<a href="#">Vail Volleyball Club</a>	CO	\$172,602	Executive Di	\$25,564	<b>\$27,278</b>	2023
<a href="#">Asheville-biltmore Volleyball Academy And Youth Athletic Associa</a>	NC	\$202,788	President/exec Dir	\$26,069	<b>\$29,115</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Raise The Bar Initiative</a>	IA	\$204,240	President	\$17,800	<b>\$20,524</b>	2025
<a href="#">College Park Tumbleweeds Gymnastics Inc</a>	GA	\$204,336	President & Ceo	\$5,000	<b>\$5,435</b>	2024
<a href="#">Sport Disciple</a>	MD	\$204,529	Director/president	\$43,000	<b>\$43,453</b>	2024
<a href="#">Club South Volleyball</a>	WA	\$205,237	Director	\$16,216	<b>\$15,693</b>	2024
<a href="#">Ballard Football Club Foundation</a>	WA	\$206,398	Director	\$13,628	<b>\$13,188</b>	2024
<a href="#">Texas Kingdom Christian Sports</a>	TX	\$165,049	Treasurer	\$8,250	<b>\$8,920</b>	2024
<a href="#">Girls On The Run Of Middle Tennessee</a>	TN	\$164,935	Executive Dir.	\$25,149	<b>\$27,837</b>	2025
<a href="#">Girls On The Run Of Eastern Iowa</a>	IA	\$207,166	Executive Dir.	\$54,282	<b>\$62,588</b>	2025
<a href="#">South Bend Cubs Foundation Inc</a>	IN	\$207,459	Exec Director	\$5,500	<b>\$6,454</b>	2023
<a href="#">Ohio Association Of Track</a>	OH	\$207,802	President	\$500	<b>\$573</b>	2024
<a href="#">Mountain Monsters Volleyball Club</a>	WV	\$208,074	Co-director	\$18,050	<b>\$21,124</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT 111 organizations. Compensation range \$152–\$142,995; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$185,820); for reference, expenses \$218,883 and assets \$66,434.
ROLE MATCH	Andrew Todoroff, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
OUTLIERS	2 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	83 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	84 <sup>th</sup>
Reportable pay only (column D), adjusted	83 <sup>rd</sup>
All sources (D + E + F), adjusted	83 <sup>rd</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

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 (Andrew Todoroff) 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 111 similarly situated organizations (Same NTEE sector (N60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,000 is reasonable (approximately the 83<sup>rd</sup> 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.