

Woods Of St Thomas Club Inc

Executive Director / CEO

EIN 611319039

KY · NTEE N50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katie Cropper, Executive Director / CEO** (\$18,000) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

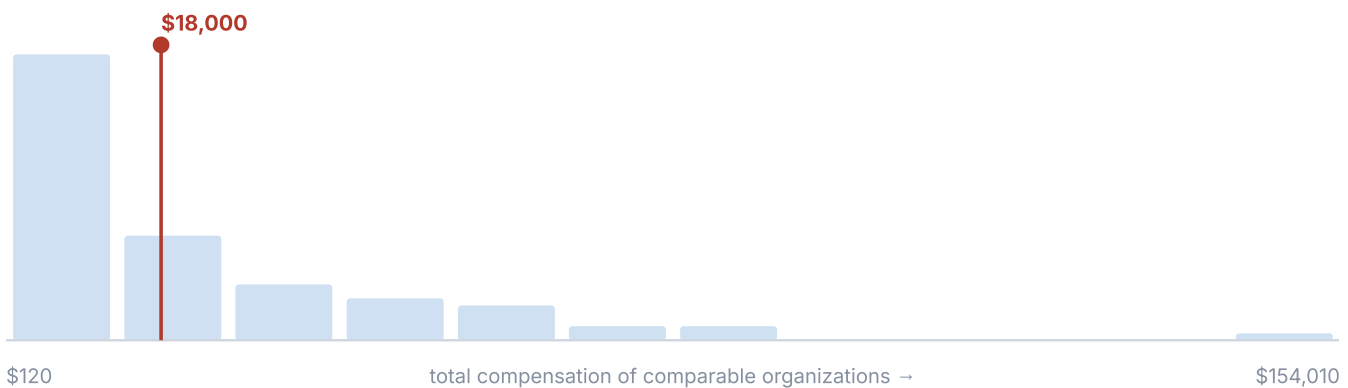
Benchmarked executive: Katie Cropper — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N50).
BUDGET	Total revenue between \$149,660 and \$335,061 — 0.67x to 1.50x the subject's \$223,374 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N50), nationwide + budget 0.67–1.5x revenue.

80 organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,204	\$4,561	\$12,396	\$29,022	\$56,125	\$18,000
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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 KY 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
Benscreek Social & Citizens Club	PA	\$223,306	President	\$300	\$270	2024
Southeastern Lacrosse Conference Inc	GA	\$223,895	President	\$5,000	\$4,679	2023
Day & Knight Chess Club	CA	\$224,228	President/ceo	\$67,019	\$52,320	2024
Italian Society Of Butler	PA	\$225,821	Bar Steward	\$33,807	\$31,380	2023
Liberty Hose Co No 2	PA	\$220,452	General Employee	\$31,200	\$28,960	2023
Almaden Riptides	CA	\$229,993	President	\$63,850	\$49,846	2024
Impact Fc Inc	NC	\$230,053	Director Of	\$46,793	\$45,003	2023
Wood City Riders Snowmobile Club	MN	\$215,332	Treasurer	\$500	\$447	2024
Mcguire's Irish Runners Inc	FL	\$213,742	President	\$2,000	\$1,749	2023
Liberty Fire Company Marching Club Inc	PA	\$212,855	Director	\$2,392	\$2,156	2024
Veterans Cigar Club	MD	\$212,845	Director	\$52,000	\$43,952	2024
Patton Sportsmens Association	PA	\$210,819	Treasurer	\$20,800	\$19,307	2023
Alpha Eta Rho Inc	OH	\$209,711	Executive Dir.	\$82,793	\$79,279	2024
Sunset Cay Social Club	SC	\$209,233	Director	\$11,027	\$10,401	2024
Davignon Club Inc	NH	\$242,740	President	\$7,451	\$6,220	2024
Stowe Mtb Club Inc	VT	\$243,047	Executive Director	\$59,648	\$55,881	2023
Senior Women's Golf League	NV	\$243,383	Executive Director/preside	\$25,249	\$22,882	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ing's Goe Foundation	CA	\$203,092	Secretary	\$17,500	\$13,662	2024
Lower Burrell Legion Post #868 - Home Assoc	PA	\$203,033	Treasurer	\$6,481	\$6,016	2023
Adaptive Sports For Kids Inc	TX	\$245,528	Executive Director	\$12,100	\$11,266	2023
Agawam Revolver Club Inc	MA	\$246,239	Clerk	\$1,500	\$1,255	2023
Brighton Snowmobile Club Inc	VT	\$198,852	President	\$1,709	\$1,515	2025
Slavish Citizens Club Lilly Pa	PA	\$248,138	President	\$803	\$745	2023
Boardgame Players Association Inc	CT	\$197,705	President Director	\$67,773	\$59,146	2023
Mcqueen Athletic Club	MT	\$196,752	Treasurer/secretary	\$11,880	\$11,920	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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 80 organizations. Compensation range \$120–\$154,010; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$223,374); for reference, expenses \$276,161 and assets \$451,390.

ROLE MATCH Katie Cropper, reported title "*TREASURER*", 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.**

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	60 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	60 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 (Katie Cropper) 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 80 similarly situated organizations (Same NTEE sector (N50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,000 is reasonable (approximately the 60th 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.