

# Border Youth Tennis Exchange Inc

Executive Director / CEO

EIN 821211390

AZ · NTEE N66

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Charlie Cutler, Executive Director / CEO** (\$130,273) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

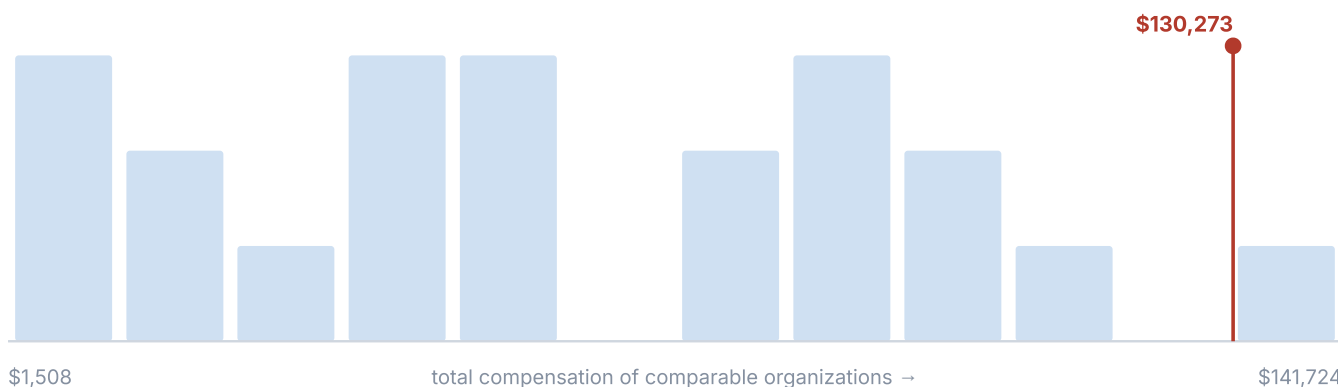
**Benchmarked executive:** Charlie Cutler — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N66).
BUDGET	Total revenue between \$301,816 and \$675,709 — 0.67x to 1.50x the subject's \$450,473 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N66), nationwide + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,295	\$29,836	\$57,015	\$88,423	\$99,992	<b>\$130,273</b>
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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 AZ 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="#">Raleigh Tennis Association</a>	NC	\$463,614	Executive Di	\$41,818	<b>\$44,929</b>	2023
<a href="#">Cptc Nfp</a>	IL	\$478,318	Director	\$1,475	<b>\$1,508</b>	2023
<a href="#">First Serve Okc Foundation</a>	OK	\$478,799	Executive Director	\$78,433	<b>\$89,803</b>	2023
<a href="#">Tre &amp; Associates Inc</a>	NY	\$497,110	President	\$19,421	<b>\$17,724</b>	2024
<a href="#">Atlanta Community Tennis Foundation</a>	GA	\$403,598	Executive Director	\$83,642	<b>\$84,939</b>	2024
<a href="#">Merrick County Health &amp; Fitness Ctr</a>	NE	\$509,626	Executive Di	\$14,658	<b>\$15,922</b>	2024
<a href="#">York Adams Community Tennis</a>	PA	\$389,165	Treasurer	\$41,662	<b>\$41,961</b>	2024
<a href="#">Spring Branch Tennis Association</a>	TX	\$373,348	Executive Director	\$52,130	<b>\$52,666</b>	2024
<a href="#">Hamilton County Community Tennis Association Inc</a>	IN	\$371,102	Executive Director	\$133,066	<b>\$141,724</b>	2024
<a href="#">Northside Youth Lacrosse Inc</a>	GA	\$530,969	Board Member	\$95,640	<b>\$99,992</b>	2023
<a href="#">Sioux Falls Tennis Association</a>	SD	\$365,057	Director	\$2,000	<b>\$2,295</b>	2023
<a href="#">Owensboro-daviess County Tennis Association Inc</a>	KY	\$543,547	Board Member/manager	\$27,497	<b>\$29,836</b>	2024
<a href="#">Greater Baltimore Tennis Patrons</a>	MD	\$353,220	President	\$85,486	<b>\$80,718</b>	2024
<a href="#">Austin High School Boys Lacrosse</a>	TX	\$341,177	Director/hc	\$89,839	<b>\$88,423</b>	2025
<a href="#">Phoenix After School Sports Inc</a>	AZ	\$339,366	Executive Director	\$42,000	<b>\$40,795</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">San Antonio Tennis Association Inc</a>	TX	\$570,955	Executive Director	\$75,192	<b>\$75,965</b>	2024
<a href="#">Aspen Lacrosse Club</a>	CO	\$314,979	President	\$61,000	<b>\$59,075</b>	2024
<a href="#">United States Racquetball</a>	CO	\$590,697	Past Sec	\$2,000	<b>\$1,937</b>	2024
<a href="#">Fast Cta</a>	OH	\$594,924	Executive Director	\$51,770	<b>\$57,015</b>	2023
<a href="#">Tennis Foundation Of St Petersburg</a>	FL	\$659,597	Executive Di	\$101,451	<b>\$96,255</b>	2024
<a href="#">Rodney Street Tennis And Tutoring</a>	DE	\$665,307	Executive Director	\$114,567	<b>\$116,644</b>	2023

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

## ● Sample, role match & sensitivity

**PEER COUNT** 21 organizations. Compensation range \$1,508–\$141,724; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$450,473); for reference, expenses \$423,930 and assets \$186,474.

**ROLE MATCH** Charlie Cutler, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this 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	<b>95<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>95<sup>th</sup></b>

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Reportable pay only (column D), adjusted

95<sup>th</sup>

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All sources (D + E + F), adjusted

95<sup>th</sup>

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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

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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 (Charlie Cutler) 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 21 similarly situated organizations (Same NTEE sector (N66), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$130,273 is reasonable (approximately the 95<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.