

This analysis benchmarks the total compensation of **Paul Cngend, Executive Director / CEO** (\$41,354) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

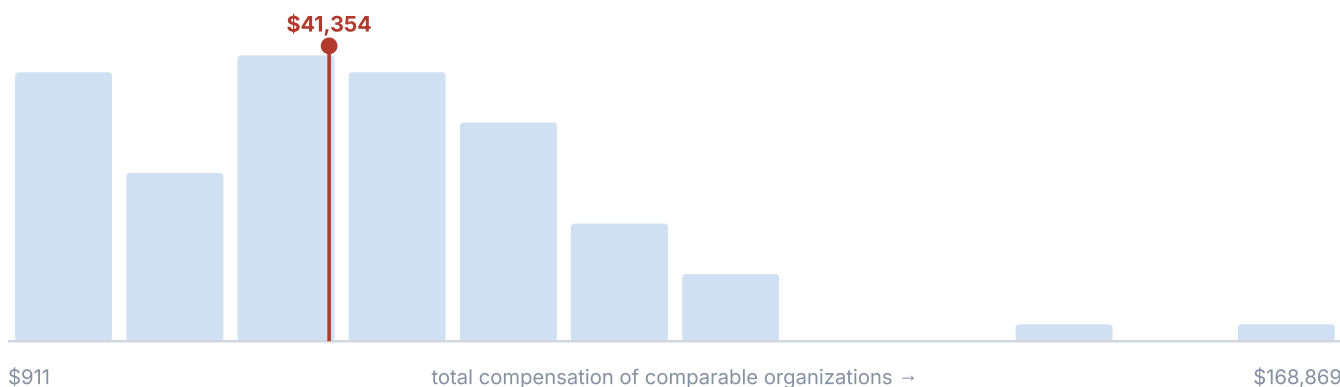
Benchmarked executive: Paul Cngend — reported title "PRESIDENT/CLUB FOUNDER", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O20).
BUDGET	Total revenue between \$186,101 and \$416,644 — 0.67x to 1.50x the subject's \$277,763 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

85 organizations qualified on sector, size, and geography → **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,948	\$25,101	\$42,539	\$60,468	\$79,115	\$41,354
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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 VA 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
Police Athletic League Of Atlantic City	NJ	\$277,866	Executive Director	\$4,500	\$4,042	2024
Middle Valley Youth Association Inc	TN	\$277,257	Cheer President	\$8,333	\$8,584	2025
Rotary Youth Camp Of North Fl Inc	FL	\$278,566	Executive Di	\$51,500	\$48,669	2024
Future Leaders Organization	NJ	\$280,000	Ceo	\$32,306	\$29,873	2023
Hickory Willow Swim Association	IL	\$281,052	Ceo/head Coa	\$35,988	\$35,592	2024
Greenmount West Community Center	MD	\$281,100	Executive Director/chair	\$52,000	\$50,350	2023
Coutts-moriarty Camp Inc	VT	\$271,050	Executive Director	\$19,800	\$20,048	2024
Valley Friendship Club	MN	\$284,830	Executive Director	\$66,135	\$67,681	2023
Colfax Community Network Inc	CO	\$286,392	Ceo	\$56,104	\$54,118	2024
Friends Of Creamers Field	AK	\$268,518	Executive Director	\$55,900	\$53,762	2024
Penns Valley Youth Center	PA	\$266,719	Executive Director	\$35,000	\$35,112	2024
Imagine That Summer Camp	AZ	\$289,732	Director	\$30,500	\$29,508	2024
Project Whitefish Kids Inc	MT	\$263,601	Executive Dir.	\$15,000	\$16,266	2024
D & N Event Center Inc	NE	\$294,262	Board Member	\$23,200	\$25,101	2024
Montana Outfitters And Guides Education Institute	MT	\$295,143	Executive Director	\$25,000	\$27,910	2023
Missionfit	MD	\$255,682	Executive Director	\$85,000	\$79,941	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pal Of Cape Cod Inc	MA	\$254,633	Treasurer/secretary	\$1,200	\$1,117	2023
Boys And Girls Club Of American Samoa	AS	\$301,045	Executive Director	\$35,006	\$34,002	2024
Community Health Council	PA	\$302,420	Board Member	\$14,193	\$14,238	2024
Excellence & Ambition Inc	MD	\$252,294	Executive Director	\$39,434	\$37,088	2024
Hilliard High School Hockey Club	OH	\$250,149	Director Of	\$12,282	\$12,749	2025
Benevolent And Protective Order Of 879 Bpoe	NH	\$306,840	Secretary	\$12,000	\$11,147	2024
Kingswood Youth Center Inc	NH	\$307,182	Executive Director	\$76,019	\$68,793	2025
Blackfoot Community Center	ID	\$245,899	Executive Dir.	\$51,241	\$56,455	2023
Premier Athletics For Youth Development	MI	\$245,424	Director	\$30,800	\$31,980	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	85 organizations. Compensation range \$911–\$168,869; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$277,763); for reference, expenses \$274,784 and assets \$19,919.
ROLE MATCH	Paul Cngend, reported title " <i>PRESIDENT/CLUB FOUNDER</i> ", 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 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	46 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	45 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 (Paul Cngend) 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 85 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,354 is reasonable (approximately the 46th 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.