

New England Frontier Camp Corp

Executive Director / CEO

EIN 016022229
 ME · NTEE N20Z
 FY ending 2023-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Stephen Rivers, Executive Director / CEO** (\$55,719) against **every comparable organization** that fit the selection criteria — **89** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

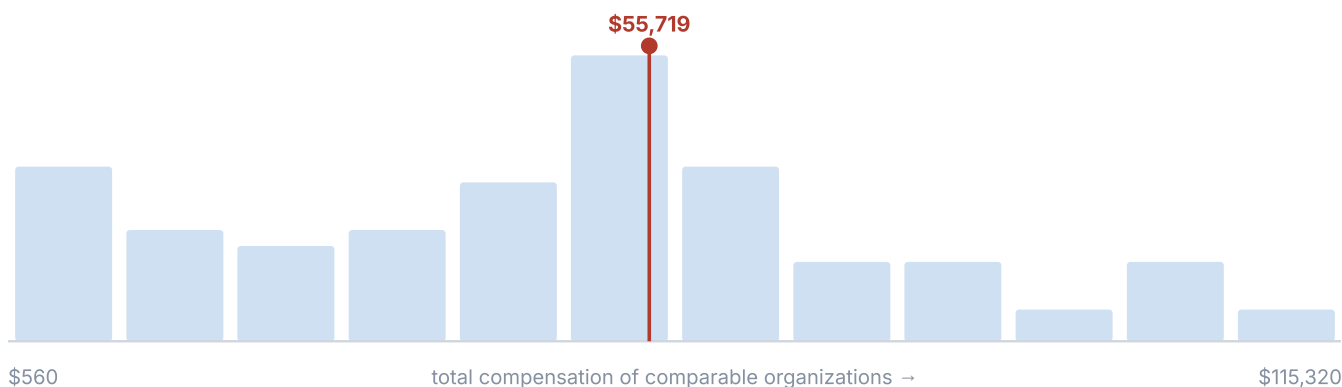
Benchmarked executive: Stephen Rivers — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N20Z).
BUDGET	Total revenue between \$249,332 and \$558,207 — 0.67x to 1.50x the subject's \$372,138 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

89 organizations qualified on sector, size, and geography → **89** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,967	\$22,917	\$49,452	\$64,059	\$85,172	\$55,719
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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 ME 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
California Pacific Conference	CA	\$378,046	Commissioner	\$133,728	\$115,320	2023
Camp Luck Inc	NC	\$378,594	President	\$58,525	\$58,658	2024
Maine Youth Camping Foundation	ME	\$364,753	Executive Director	\$79,996	\$79,996	2023
Automobile License Plate Collectors	MA	\$364,703	Secretary,co	\$13,500	\$11,768	2024
Camp Conquest	TN	\$364,422	Founder And Ceo	\$45,625	\$47,894	2023
Little Rock Juniors Volleyball Club	AR	\$380,258	Club Directo	\$20,360	\$21,627	2025
Camp Hobe Inc	UT	\$382,844	President	\$33,582	\$33,340	2024
Catholic Camp & Conference Ministries	AK	\$359,665	Executive Director	\$41,524	\$39,646	2023
Prairie View Christian Camp	KS	\$384,975	Director	\$40,020	\$43,177	2023
Simpson Mid-town	PA	\$385,032	President/ceo	\$15,859	\$15,341	2024
El Shaddai Retreat Center	TX	\$354,006	President And Treasurer	\$15,230	\$15,214	2023
Camp Putnam Inc	MA	\$352,128	Director	\$11,750	\$9,978	2025
Camps For Kids	KS	\$392,932	Executive Director	\$71,381	\$77,012	2023
Florida Foundation For Special	FL	\$349,570	Chief Executive Officer	\$24,427	\$22,917	2023
Camp Albrecht Acres Of The Midwest	IA	\$399,920	Executive Director	\$74,708	\$79,348	2024
Red Bank Outdoor Academy	CA	\$343,877	Secretary	\$24,750	\$21,343	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cross Bar X Youth Ranch Inc	CO	\$401,937	Executive Director	\$60,000	\$55,808	2024
Camp Eeshay Of Nj Inc	NJ	\$341,460	Trustee	\$5,000	\$4,331	2024
Kims Kids Inc	NY	\$406,326	Director	\$28,500	\$24,981	2024
Family Counseling Center Of Middle	TN	\$407,644	Executive Di	\$90,000	\$91,765	2024
Occohannock On The Bay Inc	VA	\$336,537	Camp Directo	\$54,874	\$51,395	2024
Have Justice-will Travel Inc	VT	\$411,672	Paralegal	\$50,020	\$47,578	2025
Watertown Youth Soccer Association	SD	\$329,908	Executive Di	\$50,600	\$52,772	2025
Delano Athletic Booster Club Inc	MN	\$329,291	Treasurer	\$3,000	\$2,801	2025
Ohio Mennonite Camp Association Inc	OH	\$328,853	Director	\$46,753	\$49,452	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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	89 organizations. Compensation range \$560–\$115,320; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$372,138); for reference, expenses \$377,724 and assets \$2,374,944.
ROLE MATCH	Stephen Rivers, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	56 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	51 st

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 (Stephen Rivers) 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 89 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,719 is reasonable (approximately the 56th 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.