

# Camp Putnam Inc

Executive Director / CEO

EIN **046004880**

MA · NTEE N20I

FY ending 2025-09-30

**June 9, 2026**

This analysis benchmarks the total compensation of **Todd Stewart, Executive Director / CEO** (\$11,750) against **every comparable organization** that fit the selection criteria — **91** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

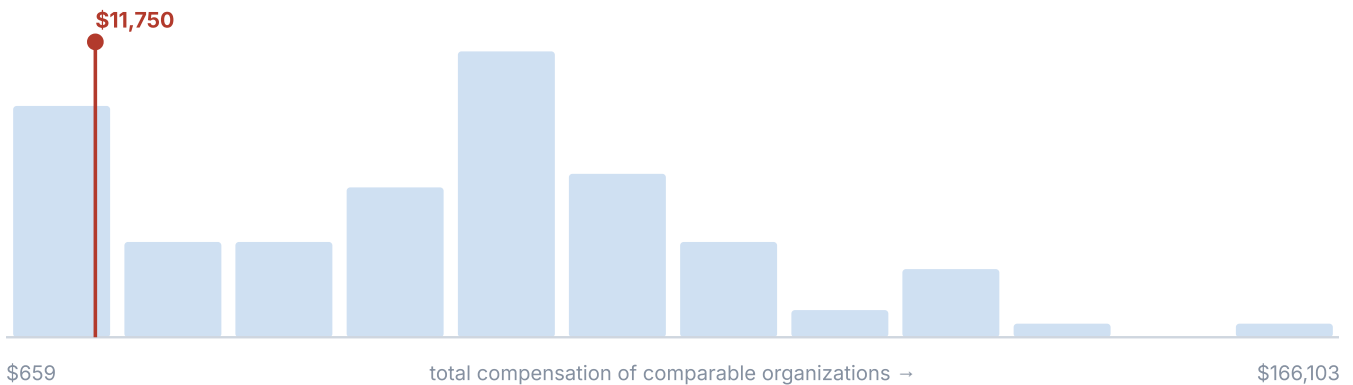
**Benchmarked executive:** Todd Stewart — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (N20I).
- BUDGET Total revenue between \$235,925 and \$528,192 — 0.67x to 1.50x the subject's \$352,128 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

**91** organizations qualified on sector, size, and geography → **91** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$5,624</b>	<b>\$26,883</b>	<b>\$57,481</b>	<b>\$73,322</b>	<b>\$96,946</b>	<b>\$11,750</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 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="#">El Shaddai Retreat Center</a>	TX	\$354,006	President And Treasurer	\$15,230	<b>\$17,916</b>	2023
<a href="#">Florida Foundation For Special</a>	FL	\$349,570	Chief Executive Officer	\$24,427	<b>\$26,986</b>	2023
<a href="#">Catholic Camp &amp; Conference Ministries</a>	AK	\$359,665	Executive Director	\$41,524	<b>\$46,687</b>	2023
<a href="#">Red Bank Outdoor Academy</a>	CA	\$343,877	Secretary	\$24,750	<b>\$25,133</b>	2023
<a href="#">Camp Eeshay Of Nj Inc</a>	NJ	\$341,460	Trustee	\$5,000	<b>\$5,099</b>	2024
<a href="#">Camp Conquest</a>	TN	\$364,422	Founder And Ceo	\$45,625	<b>\$56,399</b>	2023
<a href="#">Automobile License Plate Collectors</a>	MA	\$364,703	Secretary,co	\$13,500	<b>\$13,857</b>	2024
<a href="#">Maine Youth Camping Foundation</a>	ME	\$364,753	Executive Director	\$79,996	<b>\$94,202</b>	2023
<a href="#">Occohannock On The Bay Inc</a>	VA	\$336,537	Camp Directo	\$54,874	<b>\$60,521</b>	2024
<a href="#">New England Frontier Camp Corp</a>	ME	\$372,138	Executive Director	\$55,719	<b>\$65,614</b>	2023
<a href="#">Watertown Youth Soccer Association</a>	SD	\$329,908	Executive Di	\$50,600	<b>\$62,144</b>	2025
<a href="#">Delano Athletic Booster Club Inc</a>	MN	\$329,291	Treasurer	\$3,000	<b>\$3,299</b>	2025
<a href="#">Ohio Mennonite Camp Association Inc</a>	OH	\$328,853	Director	\$46,753	<b>\$58,235</b>	2023
<a href="#">California Pacific Conference</a>	CA	\$378,046	Commissioner	\$133,728	<b>\$135,799</b>	2023
<a href="#">Camp Luck Inc</a>	NC	\$378,594	President	\$58,525	<b>\$69,074</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Little Rock Juniors Volleyball Club</a>	AR	\$380,258	Club Directo	\$20,360	<b>\$25,468</b>	2025
<a href="#">Camp Hobe Inc</a>	UT	\$382,844	President	\$33,582	<b>\$39,261</b>	2024
<a href="#">Edwardsville Arts Center</a>	IL	\$321,401	Executive Director	\$48,000	<b>\$53,903</b>	2024
<a href="#">Big Academy</a>	IL	\$320,922	President & Ceo	\$57,257	<b>\$66,198</b>	2023
<a href="#">Prairie View Christian Camp</a>	KS	\$384,975	Director	\$40,020	<b>\$50,844</b>	2023
<a href="#">Simpson Mid-town</a>	PA	\$385,032	President/ceo	\$15,859	<b>\$18,066</b>	2024
<a href="#">Camps For Kids</a>	KS	\$392,932	Executive Director	\$71,381	<b>\$90,688</b>	2023
<a href="#">Salt Lake Climbers Alliance Inc</a>	UT	\$307,239	Executive Di	\$85,200	<b>\$99,606</b>	2024
<a href="#">Central Oak Heights Association</a>	PA	\$306,112	Former Treasurer	\$1,400	<b>\$1,641</b>	2023
<a href="#">Feliciana Retreat And Conference Center Inc</a>	LA	\$305,864	Executive Director	\$73,679	<b>\$92,672</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 2025 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 91 organizations. Compensation range \$659–\$166,103; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$352,128); for reference, expenses \$295,433 and assets \$754,012.

**ROLE MATCH** Todd Stewart, reported title "*DIRECTOR*", 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.**

**RELATED-ORG PAY** 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 1 peer 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	15 <sup>th</sup>
Reportable pay only (column D), adjusted	16 <sup>th</sup>
All sources (D + E + F), adjusted	13 <sup>th</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 (Todd Stewart) 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 91 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,750 is reasonable (approximately the 13<sup>th</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.