

Camp Pattersonville Inc

Executive Director / CEO

EIN 141401694

NY · NTEE N20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michele Gerlach, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

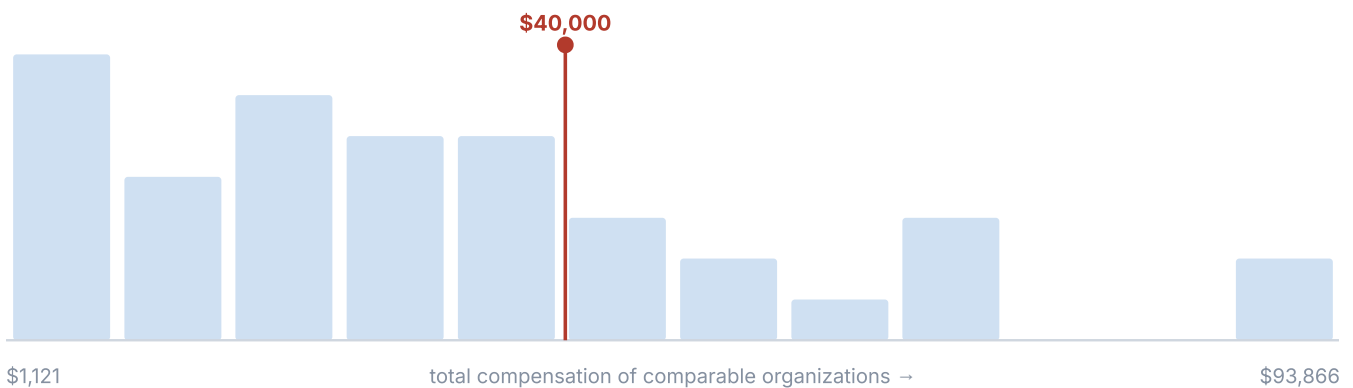
Benchmarked executive: Michele Gerlach — reported title "Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N20).
BUDGET	Total revenue between \$98,244 and \$219,949 — 0.67x to 1.50x the subject's \$146,633 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography → **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,333	\$14,391	\$29,415	\$43,419	\$64,363	\$40,000
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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 NY 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
Freedom Center	VA	\$145,772	Executive Di	\$40,000	\$44,003	2023
Seeker Springs Ministry Inc	LA	\$144,919	Executive Director	\$16,692	\$20,941	2023
Friends Of Wisconsin Camp Tapawingo Corporation	WI	\$143,915	Camp Director, Board Member	\$51,998	\$60,097	2024
Friendly Hills Charitable Foundation Inc	OH	\$151,457	President	\$4,992	\$6,023	2023
Kaneco Association	IL	\$152,576	Secretary/treasurer	\$12,317	\$13,797	2023
Fort Hope Inc	CA	\$137,759	President	\$37,000	\$36,401	2023
The Kentucky State Police Foundation Inc	KY	\$135,860	Executive Director	\$77,415	\$92,043	2024
Humanity In Unity Inc	CO	\$158,643	Board Member	\$26,640	\$29,104	2023
Greater Hamilton Homes Inc	MD	\$133,766	Treasurer	\$28,731	\$29,726	2024
Monroe County Education Foundation Inc	WV	\$133,506	Administrator	\$19,210	\$23,697	2023
Backwoods Christian Camp Inc	AL	\$162,108	Managing Director	\$28,800	\$34,432	2024
Eagle River United Methodist Camp	AK	\$130,545	Camp Manager	\$2,600	\$2,751	2024
College Of Diplomates Of The American	IL	\$130,025	Director	\$1,000	\$1,121	2023
Glad Tidings Bible Camp Inc	NE	\$129,102	Executive Dir.	\$30,749	\$37,680	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chicagami	MN	\$129,091	Camp Director	\$28,674	\$31,355	2024
Emilie M Bullowa Memorial Endowment Of	NY	\$169,431	Scout Executive/ceo	\$18,549	\$18,549	2024
Horses N Heroes Of Marion County Inc	FL	\$171,832	Executive Director	\$7,800	\$8,109	2024
Camp Kids Are Kids Chicago	IL	\$121,024	Director	\$30,000	\$32,639	2024
Reach Therapeutic Riding Center	TX	\$172,591	Executive Director	\$41,083	\$45,479	2024
Pacesetters Baseball Inc	NE	\$176,383	President/dean Of Coaches	\$10,200	\$12,499	2023
Kids At Heart	CO	\$177,637	President	\$66,000	\$70,036	2024
Midcourse Correction Challenge Campinc	MI	\$177,960	Vice President	\$3,000	\$3,427	2024
Christian Youth Fellowship Inc	CT	\$114,726	President	\$46,800	\$49,994	2023
Kids & Pros Inc	FL	\$178,598	Executive Director	\$50,050	\$52,033	2024
Camp Caleb Christian Association Inc	KY	\$114,624	Director/ Key Employee(jan-aug)	\$22,012	\$26,944	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2024 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 NY 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 **38** organizations. Compensation range \$1,121–\$93,866; filing years 2023–2024.

SIZE BASIS	Matched on total revenue (\$146,633); for reference, expenses \$184,455 and assets \$197,747.
ROLE MATCH	Michele Gerlach, reported title " <i>Director</i> ", 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	4 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	71 st
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	63 rd

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 (Michele Gerlach) 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 38 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 71st 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.