

The Handicapped Children's Camp For

Executive Director / CEO

EIN 166102714

NY · NTEE N20Z

FY ending 2024-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Dolly Kujawa, Executive Director / CEO** (\$10,000) against **every comparable organization** that fit the selection criteria — **81** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

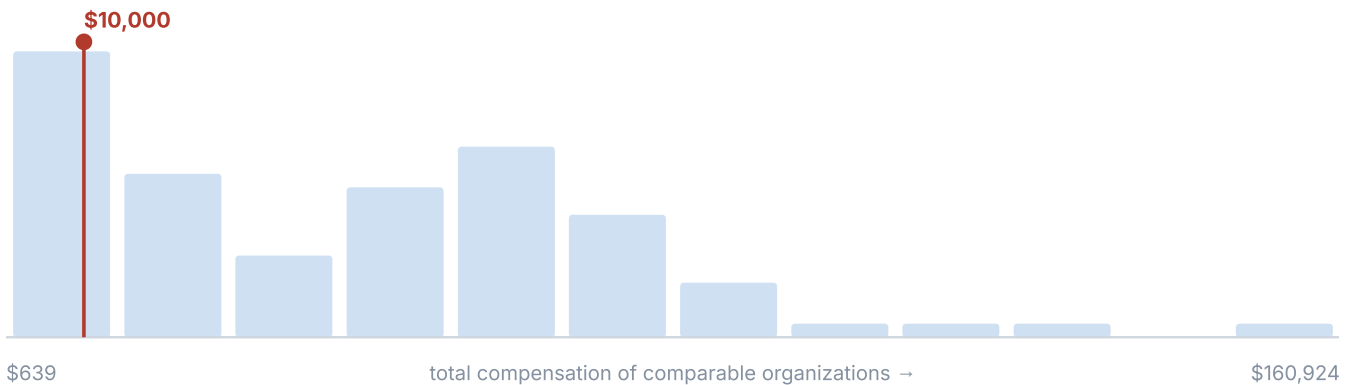
Benchmarked executive: Dolly Kujawa — reported title “Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N20Z).
- BUDGET** Total revenue between \$176,182 and \$394,438 — 0.67x to 1.50x the subject's \$262,959 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

81 organizations qualified on sector, size, and geography → **81** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,537	\$13,945	\$43,339	\$64,680	\$75,841	\$10,000
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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
Johnson City Firefighters	TN	\$265,352	President	\$3,900	\$4,537	2024
Florida Citrus Sports Foundation Inc	FL	\$265,358	Chief Executive Officer	\$44,985	\$46,767	2024
Lakeview Farms Mission	MI	\$258,859	President	\$55,000	\$64,680	2023
Barton County Club Inc	KS	\$267,097	Secretary	\$10,829	\$12,947	2024
Camp Bethany Inc	OH	\$255,682	Camp Manager	\$29,000	\$34,996	2023
West Hartford Youth Soccer Assn Inc	CT	\$252,078	League Coordntr	\$5,100	\$5,448	2023
Wilmington Rowing Center	DE	\$251,754	Director And Youth Coach	\$12,500	\$13,945	2023
Wounded Spirits Ministries	IN	\$249,801	Board Chairm	\$3,954	\$4,614	2024
Shelby Christian School	NC	\$248,107	Member And Camp Director	\$32,676	\$38,467	2023
Mason County Library Board	WV	\$246,749	Bookkeeper	\$28,080	\$32,778	2025
Friends Of Wabun	CT	\$280,796	Executive Director	\$80,000	\$83,009	2024
Huron Forest Camp Cedarridge Inc	MI	\$281,822	Executive Camp Director	\$49,190	\$56,187	2024
Heroes On Horseback	SC	\$243,952	Executive Director	\$64,076	\$72,069	2025
Rocky Mountain Ministries Inc	WY	\$282,019	Chairman	\$55,000	\$65,176	2024
Camp O Bannon Of Licking County Inc	OH	\$285,042	Executive Director	\$39,168	\$47,265	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Christian Camping International Inc	CA	\$240,656	Ceo	\$163,571	\$160,924	2023
Old Reliable Germantown Fair Inc	KY	\$285,513	Treasurer	\$1,800	\$2,085	2025
Eastern Us Music Camp Inc	NY	\$238,942	Treasurer	\$12,500	\$12,500	2024
Kona Aerial Gymnastic Team Inc	HI	\$238,104	Ceotreasurerdirector	\$3,000	\$2,972	2024
Original Design	SC	\$288,390	Executive Director	\$59,000	\$68,116	2024
Camp Tuckabatchee Inc	IL	\$289,205	Executive Director	\$60,000	\$65,278	2024
Madison County Childrens Camp Inc	NY	\$236,338	Exec Director	\$6,000	\$6,000	2024
Carry On Foundation	UT	\$289,920	Executive Di	\$22,250	\$25,945	2023
Goodrich Memorial Library Inc	VT	\$235,973	Head Librarian	\$38,908	\$43,339	2024
Central New York Baptist Youth Camp Inc	NY	\$290,010	Executive Director	\$58,791	\$58,791	2024

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 **81** organizations. Compensation range \$639–\$160,924; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$262,959); for reference, expenses \$279,771 and assets \$31,380.

ROLE MATCH	Dolly Kujawa, reported title " <i>Secretary</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	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	19 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	19 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 (Dolly Kujawa) 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 81 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,000 is reasonable (approximately the 19th 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.