

Simpson Mid-town

Executive Director / CEO

EIN 233089337

PA · NTEE N20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Carol Mckinley, Executive Director / CEO** (\$15,859) against **every comparable organization** that fit the selection criteria — **92** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

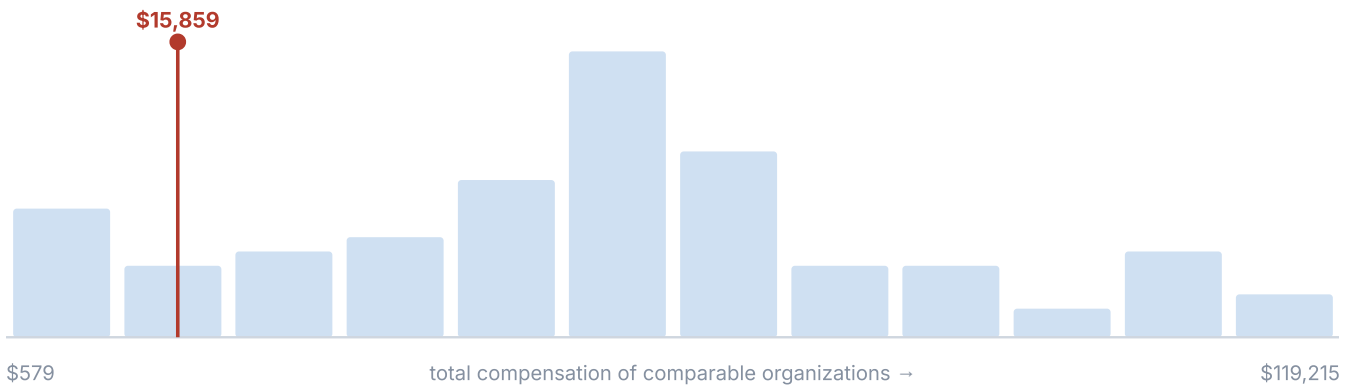
Benchmarked executive: Carol Mckinley — reported title "PRESIDENT/CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N20).
BUDGET	Total revenue between \$257,971 and \$577,548 — 0.67x to 1.50x the subject's \$385,032 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

92 organizations qualified on sector, size, and geography → **92** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,484	\$36,943	\$55,431	\$68,826	\$94,426	\$15,859
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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 PA 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
Prairie View Christian Camp	KS	\$384,975	Director	\$40,020	\$44,636	2023
Camp Hobe Inc	UT	\$382,844	President	\$33,582	\$34,466	2024
Little Rock Juniors Volleyball Club	AR	\$380,258	Club Directo	\$20,360	\$22,357	2025
Camp Luck Inc	NC	\$378,594	President	\$58,525	\$60,640	2024
California Pacific Conference	CA	\$378,046	Commissioner	\$133,728	\$119,215	2023
Camps For Kids	KS	\$392,932	Executive Director	\$71,381	\$79,613	2023
New England Frontier Camp Corp	ME	\$372,138	Executive Director	\$55,719	\$57,601	2023
Camp Albrecht Acres Of The Midwest	IA	\$399,920	Executive Director	\$74,708	\$82,027	2024
Cross Bar X Youth Ranch Inc	CO	\$401,937	Executive Director	\$60,000	\$57,692	2024
Maine Youth Camping Foundation	ME	\$364,753	Executive Director	\$79,996	\$82,698	2023
Automobile License Plate Collectors	MA	\$364,703	Secretary,co	\$13,500	\$12,165	2024
Camp Conquest	TN	\$364,422	Founder And Ceo	\$45,625	\$49,512	2023
Kims Kids Inc	NY	\$406,326	Director	\$28,500	\$25,825	2024
Family Counseling Center Of Middle	TN	\$407,644	Executive Di	\$90,000	\$94,865	2024
Catholic Camp & Conference Ministries	AK	\$359,665	Executive Director	\$41,524	\$40,985	2023
Have Justice-will Travel Inc	VT	\$411,672	Paralegal	\$50,020	\$49,185	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
El Shaddai Retreat Center	TX	\$354,006	President And Treasurer	\$15,230	\$15,728	2023
Camp Putnam Inc	MA	\$352,128	Director	\$11,750	\$10,315	2025
Florida Foundation For Special	FL	\$349,570	Chief Executive Officer	\$24,427	\$23,691	2023
Red Bank Outdoor Academy	CA	\$343,877	Secretary	\$24,750	\$22,064	2023
Camp Eeshay Of Nj Inc	NJ	\$341,460	Trustee	\$5,000	\$4,477	2024
Wapiyapi	CO	\$428,640	Executive Di	\$105,431	\$101,376	2024
Summit Huts Association	CO	\$430,452	Exec Dir, En	\$61,832	\$59,454	2024
Tennessee Jaycee Foundation Inc	TN	\$431,219	Vp	\$10,869	\$11,457	2024
Story School	MA	\$431,416	Executive Director	\$46,153	\$42,817	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	92 organizations. Compensation range \$579–\$119,215; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$385,032); for reference, expenses \$625,521 and assets \$2,822,571. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Carol Mckinley, reported title <i>"PRESIDENT/CEO"</i> , benchmarked as Executive Director / CEO. The title maps directly to this 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	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	14 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	99 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 (Carol Mckinley) 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 92 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,859 is reasonable (approximately the 14th 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.