

Lake Hamilton Bible Camp

Executive Director / CEO

EIN 237394399
 AR · NTEE N20Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Merrill Miller, Executive Director / CEO** (\$13,000) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

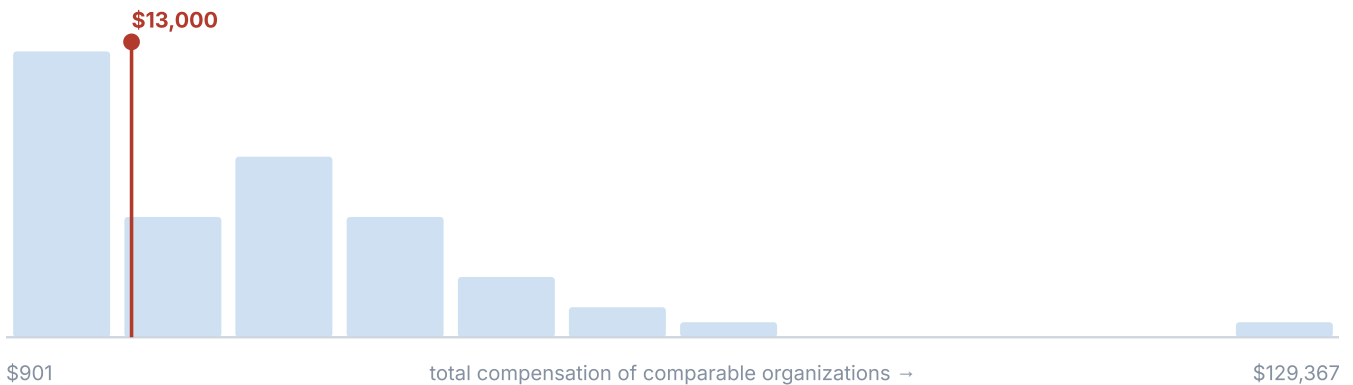
Benchmarked executive: Merrill Miller — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N20Z).
BUDGET	Total revenue between \$124,138 and \$277,923 — 0.67x to 1.50x the subject's \$185,282 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

55 organizations qualified on sector, size, and geography → **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,672	\$9,044	\$23,397	\$35,107	\$51,452	\$13,000
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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 AR 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
Instruments 4 Life	FL	\$187,724	Executive Director	\$65,000	\$54,324	2024
Grindstone Lake Bible Camp	MN	\$188,628	Executive Director	\$19,500	\$17,648	2023
Women Leaders Forum Of The Coachella	CA	\$181,428	—	\$10,106	\$7,993	2023
Kids & Pros Inc	FL	\$178,598	Executive Director	\$50,050	\$41,829	2024
Midcourse Correction Challenge Campinc	MI	\$177,960	Vice President	\$3,000	\$2,755	2024
Kids At Heart	CO	\$177,637	President	\$66,000	\$56,302	2024
Pacesetters Baseball Inc	NE	\$176,383	President/dean Of Coaches	\$10,200	\$10,048	2023
Partners In Adventure Inc	VT	\$194,419	Executive Director	\$31,000	\$27,759	2024
Reach Therapeutic Riding Center	TX	\$172,591	Executive Director	\$41,083	\$36,560	2024
Horses N Heroes Of Marion County Inc	FL	\$171,832	Executive Director	\$7,800	\$6,519	2024
Emilie M Bullowa Memorial Endowment Of	NY	\$169,431	Scout Executive/ceo	\$18,549	\$14,912	2024
Camp Magical Moments	ID	\$204,519	Camp Director	\$20,445	\$19,349	2024
Ironbull Inc	WI	\$205,098	Executive Director	\$36,050	\$33,494	2024
Backwoods Christian Camp Inc	AL	\$162,108	Managing Director	\$28,800	\$27,680	2024
Humanity In Unity Inc	CO	\$158,643	Board Member	\$26,640	\$23,397	2023
Regent Soccer Club Inc	WI	\$212,120	President	\$1,080	\$1,003	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hypothekids Inc	NY	\$213,880	Executive Director	\$61,179	\$50,635	2023
The Spirit Horse Ranch Inc	HI	\$216,969	Director	\$19,394	\$15,447	2024
Girls In Gear Inc	NJ	\$217,533	President	\$31,154	\$24,746	2024
Kaneco Association	IL	\$152,576	Secretary/treasurer	\$12,317	\$11,091	2023
Friendly Hills Charitable Foundation Inc	OH	\$151,457	President	\$4,992	\$4,842	2023
Camp Pattersonville Inc	NY	\$146,633	Director	\$40,000	\$32,156	2024
Freedom Center	VA	\$145,772	Executive Di	\$40,000	\$35,374	2023
Seeker Springs Ministry Inc	LA	\$144,919	Executive Director	\$16,692	\$16,835	2023
Julian Oaks Youth Ministries	CA	\$225,675	President	\$53,750	\$42,511	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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	55 organizations. Compensation range \$901–\$129,367; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$185,282); for reference, expenses \$192,922 and assets \$344,337.
ROLE MATCH	Merrill Miller, reported title " <i>PRESIDENT</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 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	35 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	33 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 (Merrill Miller) 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 55 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,000 is reasonable (approximately the 35th 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.