

# Camp Zimmerman Foundation Incorporated

Executive Director / CEO

EIN 341875330

OH · NTEE X99

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Gordan Furbay, Executive Director / CEO** (\$9,900) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Gordan Furbay — reported title “Camp Manager”, 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 (X99).

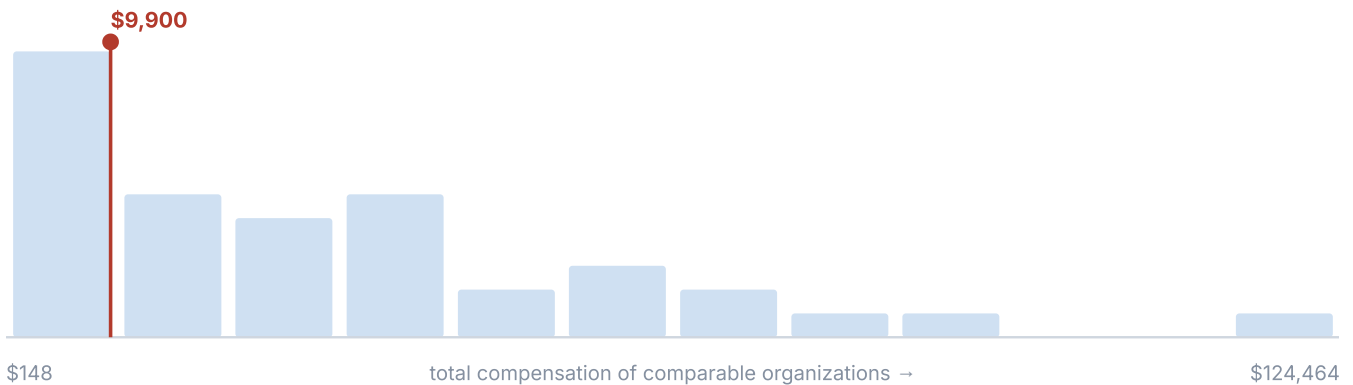
**BUDGET** Total revenue between \$47,714 and \$106,824 — 0.67x to 1.50x the subject's \$71,216 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

**39** organizations qualified on sector, size, and geography

→ **39** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,691	\$9,132	\$22,889	\$41,055	\$63,727	\$9,900
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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 OH 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="#">Kwm World Outreach Inc</a>	GA	\$72,198	President	\$6,400	<b>\$6,076</b>	2024
<a href="#">Christian Ministry Center</a>	MN	\$68,110	President	\$9,000	<b>\$8,644</b>	2023
<a href="#">The Word Of God</a>	MI	\$75,414	Treasurer	\$4,261	<b>\$4,152</b>	2024
<a href="#">Next Generation Ministries International</a>	VA	\$75,486	Executive Dir.	\$11,000	<b>\$10,028</b>	2024
<a href="#">Shadybrook Inc</a>	OH	\$75,944	Executive Director	\$56,160	<b>\$56,160</b>	2024
<a href="#">Home Heart</a>	MN	\$76,805	President	\$72,400	<b>\$67,544</b>	2024
<a href="#">United Research Inc</a>	NC	\$65,623	V/p	\$3,237	<b>\$3,077</b>	2025
<a href="#">Crossover Restoration Foundation</a>	TX	\$77,175	President/ceo	\$86,400	<b>\$84,010</b>	2023
<a href="#">Hearts Of Jesus And Mary Ministries</a>	SC	\$63,332	Minister	\$20,042	<b>\$20,324</b>	2023
<a href="#">John Shiver Ministries Inc</a>	FL	\$79,640	President	\$53,850	<b>\$49,174</b>	2023
<a href="#">Ywca Mclean County Foundation</a>	IL	\$80,269	Ceo/presiden	\$8,752	<b>\$7,914</b>	2025
<a href="#">Sherwood Christian Outreach Center</a>	PA	\$80,957	President	\$26,500	<b>\$24,951</b>	2024
<a href="#">Peace Ambassadors Usa</a>	TN	\$81,417	President	\$22,000	<b>\$22,479</b>	2023
<a href="#">Heartstream Resources</a>	NC	\$82,843	President	\$22,789	<b>\$22,889</b>	2023
<a href="#">Xtend Ministries International</a>	TX	\$83,807	President	\$57,742	<b>\$56,145</b>	2023
<a href="#">Bryan Popin Ministries Inc</a>	TN	\$58,420	President	\$20,000	<b>\$19,849</b>	2024
<a href="#">Plainview Meditation Center Inc</a>	NY	\$84,512	President	\$4,800	<b>\$3,989</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Luisa Piccarreta Center For The Divine Will</a>	TN	\$57,666	President	\$9,250	<b>\$9,180</b>	2024
<a href="#">Beloved Warriors Inc</a>	IN	\$85,303	Founder/ceo	\$36,500	<b>\$36,342</b>	2024
<a href="#">Mercysong Inc</a>	MA	\$56,259	Vice President	\$10,400	<b>\$9,084</b>	2023
<a href="#">Beyepperfect Corp</a>	ID	\$55,950	Secretary	\$8,732	<b>\$8,770</b>	2024
<a href="#">Finding Us Inc</a>	FL	\$55,768	Chief Exec O	\$36,000	<b>\$31,930</b>	2024
<a href="#">Realword Outdoors</a>	NC	\$54,887	President	\$35,500	<b>\$34,632</b>	2024
<a href="#">Little Pee Dee Baptist Association</a>	SC	\$88,585	Executive Board Member	\$150	<b>\$148</b>	2024
<a href="#">St Joseph Of Optina Russian Orthodox Church</a>	VA	\$88,739	Priest	\$15,600	<b>\$14,642</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	<b>39</b> organizations. Compensation range \$148–\$124,464; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$71,216); for reference, expenses \$125,073 and assets \$764,647. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Gordan Furbay, reported title <i>"Camp Manager"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	3 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	28 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	26 <sup>th</sup>
Reportable pay only (column D), adjusted	28 <sup>th</sup>
All sources (D + E + F), adjusted	23 <sup>rd</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 (Gordan Furbay) 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 13, 2026, comparing compensation against 39 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,900 is reasonable (approximately the 28<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 13, 2026.