

# Mason County Library Board

Executive Director / CEO

EIN 550564130  
 WV · NTEE N20  
 FY ending 2025-06-30  
**June 9, 2026**

This analysis benchmarks the total compensation of **Amy Thompson, Executive Director / CEO** (\$28,080) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46<sup>th</sup>** percentile of comparable organizations within the typical range

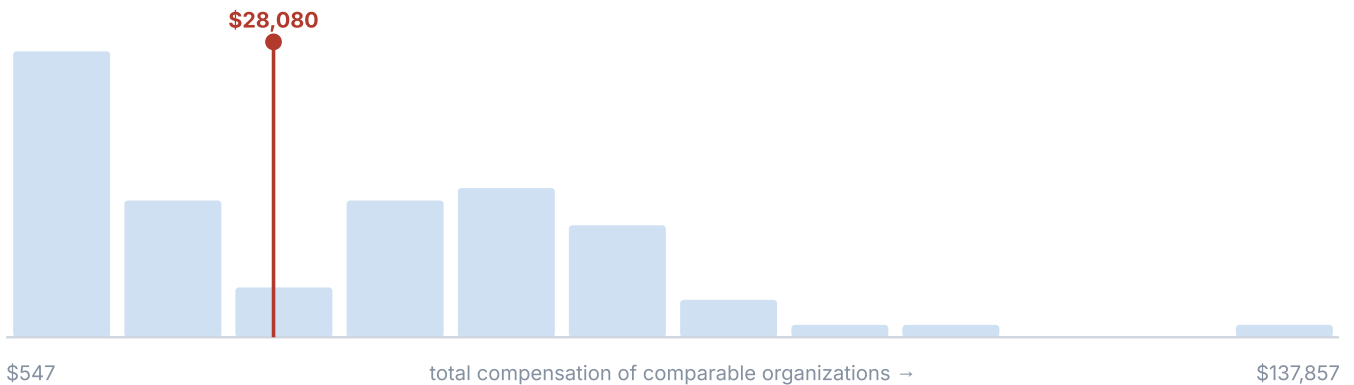
**Benchmarked executive:** Amy Thompson — reported title “Bookkeeper”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N20).
BUDGET	Total revenue between \$165,321 and \$370,123 — 0.67x to 1.50x the subject's \$246,749 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

**76** organizations qualified on sector, size, and geography → **76** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,411	\$10,708	\$34,323	\$54,204	\$62,173	<b>\$28,080</b>
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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 WV 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="#">Shelby Christian School</a>	NC	\$248,107	Member And Camp Director	\$32,676	<b>\$32,953</b>	2023
<a href="#">Heroes On Horseback</a>	SC	\$243,952	Executive Director	\$64,076	<b>\$61,738</b>	2025
<a href="#">Wounded Spirits Ministries</a>	IN	\$249,801	Board Chairm	\$3,954	<b>\$3,953</b>	2024
<a href="#">Wilmington Rowing Center</a>	DE	\$251,754	Director And Youth Coach	\$12,500	<b>\$11,946</b>	2023
<a href="#">West Hartford Youth Soccer Assn Inc</a>	CT	\$252,078	League Coordntr	\$5,100	<b>\$4,668</b>	2023
<a href="#">Christian Camping International Inc</a>	CA	\$240,656	Ceo	\$163,571	<b>\$137,857</b>	2023
<a href="#">Eastern Us Music Camp Inc</a>	NY	\$238,942	Treasurer	\$12,500	<b>\$10,708</b>	2024
<a href="#">Kona Aerial Gymnastic Team Inc</a>	HI	\$238,104	Ceotreasurerdirector	\$3,000	<b>\$2,546</b>	2024
<a href="#">Camp Bethany Inc</a>	OH	\$255,682	Camp Manager	\$29,000	<b>\$29,979</b>	2023
<a href="#">Madison County Childrens Camp Inc</a>	NY	\$236,338	Exec Director	\$6,000	<b>\$5,140</b>	2024
<a href="#">Goodrich Memorial Library Inc</a>	VT	\$235,973	Head Librarian	\$38,908	<b>\$37,126</b>	2024
<a href="#">Lakeview Farms Mission</a>	MI	\$258,859	President	\$55,000	<b>\$55,408</b>	2023
<a href="#">The Handicapped Children's Camp For</a>	NY	\$262,959	Secretary	\$10,000	<b>\$8,567</b>	2024
<a href="#">Tmm Ministries Inc</a>	TN	\$229,416	General Director	\$20,133	<b>\$20,063</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Camp Cherith Of Western New York Inc</a>	NY	\$229,282	Executive Director	\$19,400	<b>\$17,110</b>	2023
<a href="#">Sacramento Valley Bmx</a>	CA	\$228,770	Treasurer	\$10,020	<b>\$8,445</b>	2023
<a href="#">Johnson City Firefighters</a>	TN	\$265,352	President	\$3,900	<b>\$3,886</b>	2024
<a href="#">Florida Citrus Sports Foundation Inc</a>	FL	\$265,358	Chief Executive Officer	\$44,985	<b>\$40,063</b>	2024
<a href="#">Kaleo On The River</a>	NE	\$226,824	Executive Directorex Officio	\$36,500	<b>\$38,316</b>	2023
<a href="#">Barton County Club Inc</a>	KS	\$267,097	Secretary	\$10,829	<b>\$11,091</b>	2024
<a href="#">Julian Oaks Youth Ministries</a>	CA	\$225,675	President	\$53,750	<b>\$45,300</b>	2023
<a href="#">Girls In Gear Inc</a>	NJ	\$217,533	President	\$31,154	<b>\$26,369</b>	2024
<a href="#">The Spirit Horse Ranch Inc</a>	HI	\$216,969	Director	\$19,394	<b>\$16,461</b>	2024
<a href="#">Hypothekids Inc</a>	NY	\$213,880	Executive Director	\$61,179	<b>\$53,958</b>	2023
<a href="#">Friends Of Wabun</a>	CT	\$280,796	Executive Director	\$80,000	<b>\$71,110</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV cost of living and 2025 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 WV 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 76 organizations. Compensation range \$547–\$137,857; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$246,749); for reference, expenses \$331,276 and assets \$555,321.

**ROLE MATCH** Amy Thompson, reported title "*Bookkeeper*", 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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	45 <sup>th</sup>
Reportable pay only (column D), adjusted	47 <sup>th</sup>
All sources (D + E + F), adjusted	43 <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 (Amy Thompson) 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 76 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,080 is reasonable (approximately the 46<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.