

Tip Of The Mitt Junior Golf Association

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Kevin Mckinley, Executive Director / CEO** (\$92,643) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79th** percentile of comparable organizations within the typical range

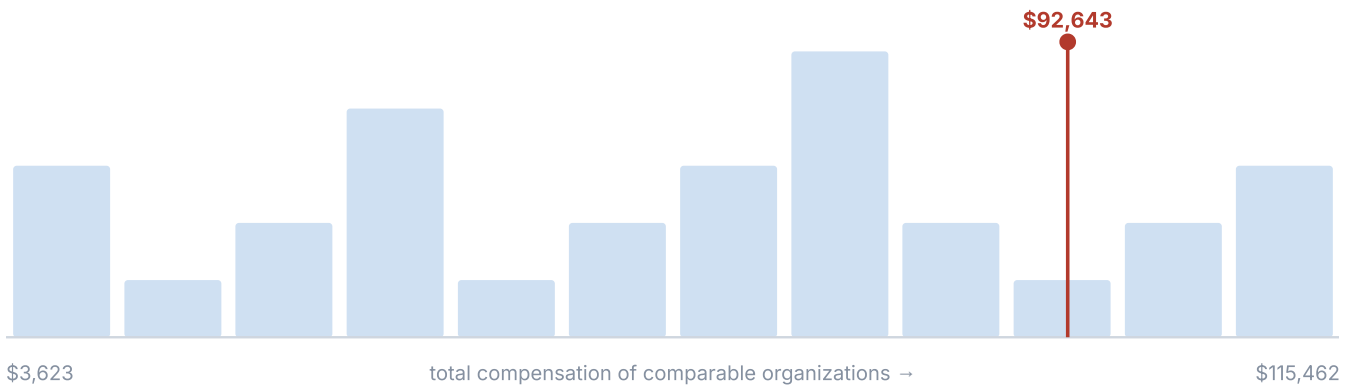
Benchmarked executive: Kevin Mckinley — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N6A).
BUDGET	Total revenue between \$257,994 and \$577,600 — 0.67x to 1.50x the subject's \$385,067 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N6A), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,715	\$34,393	\$61,858	\$78,588	\$103,682	\$92,643
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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 MI 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
Cityswing Foundation Inc	DC	\$385,469	Chief Programs And Ops Officer	\$100,832	\$85,725	2024
Morton Golf Foundation	CA	\$387,297	Executive Director	\$25,966	\$22,365	2023
North County Junior Golf Association	CA	\$376,676	President	\$42,000	\$35,137	2024
Fresno Youth Golf Association Inc	CA	\$395,609	Executive Dir.	\$84,000	\$70,274	2024
The Yakima Youth Golf Organization	WA	\$372,775	Program Director	\$58,000	\$50,309	2024
Westfield Golf Club Inc	MN	\$402,215	Trustee	\$4,394	\$4,331	2023
Aiken Junior Golf Foundation	SC	\$351,994	Exec. Director	\$65,727	\$66,432	2024
Watson Links Mentors Foundation	KS	\$423,064	Executive Director	\$107,650	\$112,674	2024
Glendive Municipal Golf Course	MT	\$425,804	Manager	\$66,335	\$71,323	2023
Okanogan Valley Golf Club	WA	\$430,009	Manager	\$39,650	\$34,393	2024
A Better Shot Foundation Inc	FL	\$338,260	Secretary	\$5,000	\$4,685	2023
Youth Development Corp Of Sw Ohio	OH	\$439,977	Ceo	\$98,850	\$101,434	2024
The First Tee Of Benton Harbor Inc	MI	\$324,207	Executive Director	\$97,200	\$97,200	2024
Operation Game On	CA	\$318,804	President & Ceo	\$82,800	\$69,270	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
East Bay Golf Foundation	CA	\$298,522	Executive Director	\$64,899	\$55,898	2023
The Touchstone Golf Foundation	CA	\$297,465	Treasurer/executive Direct	\$20,587	\$17,223	2024
Kids Golf Foundation Of Illinois	IL	\$296,524	Fund Manager	\$73,658	\$72,230	2023
Golden Isles Leadership	GA	\$486,270	Executive Di	\$63,500	\$61,858	2024
Usa Golf Federation Inc	FL	\$275,000	Executive Director	\$40,083	\$37,559	2023
San Joaquin Junior Golf Foundation	CA	\$274,698	Executive Director	\$37,500	\$32,299	2023
Youth Golf Of Howard County Inc	MD	\$272,092	Executive Director	\$4,000	\$3,623	2024
Bluegrass Golf Foundation Inc	KY	\$268,992	Executive Director	\$55,849	\$59,850	2023
Haskins Foundation Inc	GA	\$261,222	Executive Director	\$96,245	\$93,757	2024
Indian River Golf Foundation Inc	FL	\$259,120	President	\$46,000	\$41,867	2024
Greater Wilmington Youth Initiative Inc	NC	\$512,645	Executive Director	\$78,505	\$78,588	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 29 organizations. Compensation range \$3,623–\$115,462; filing years 2023–2024.

SIZE BASIS	Matched on total revenue (\$385,067); for reference, expenses \$343,059 and assets \$439,200.
ROLE MATCH	Kevin Mckinley, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	79 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	76 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 (Kevin 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 10, 2026, comparing compensation against 29 similarly situated organizations (Same NTEE sector (N6A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$92,643 is reasonable (approximately the 79th 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 10, 2026.