

Christ Central Camp

Executive Director / CEO

EIN 920784781

TX · NTEE X22

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Jeffery Penning, Executive Director / CEO** (\$45,750) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Jeffery Penning — reported title “Director/Employee”, 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 (X22).

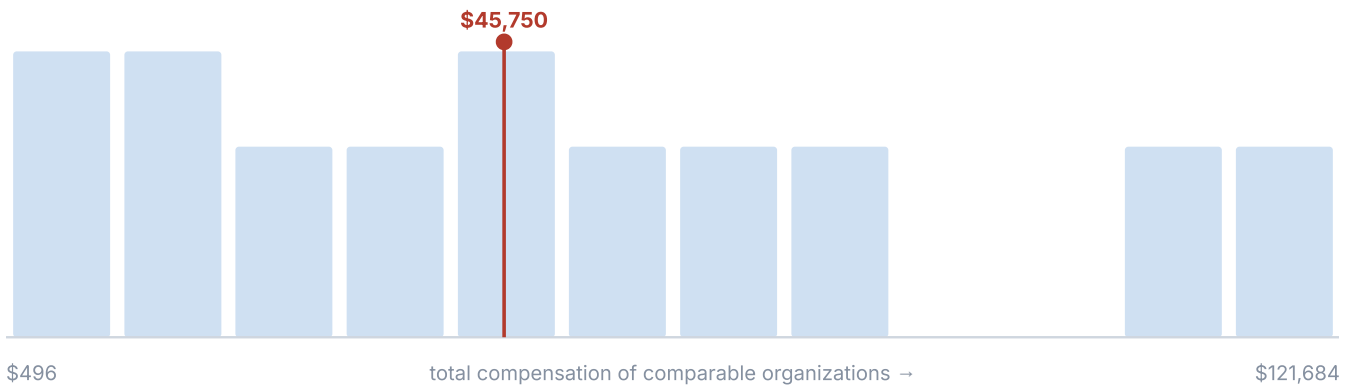
BUDGET Total revenue between \$131,937 and \$295,381 — 0.67x to 1.50x the subject's \$196,921 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X22), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography

→ **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,992	\$20,155	\$47,064	\$69,994	\$108,657	\$45,750
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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 TX 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
Hilltop Children's House	OH	\$193,746	President	\$27,475	\$29,951	2023
Theology Of The Body Cleveland	OH	\$200,380	Executive Director	\$49,500	\$52,412	2024
Women's Ordination Conference	DC	\$200,479	Executive Di	\$74,750	\$67,512	2023
Mary Lay Center	OH	\$191,900	Director	\$10,534	\$10,866	2025
Springs In The Desert	PA	\$202,317	President/ Exec Director	\$32,300	\$32,201	2024
Confraternity Of Penitents	IN	\$204,576	Council Member	\$6,000	\$6,325	2024
Scripture Awakening Inc	NC	\$186,713	Exec Directo	\$41,667	\$44,311	2023
Pace E Bene Inc	OR	\$213,913	Executive Director	\$14,731	\$13,676	2024
Hope For The New Evangelization Inc	MN	\$218,678	Treasurer	\$33,784	\$33,372	2024
St Sophia Religious Association	PA	\$226,304	President	\$72,700	\$72,476	2024
Bethany House Of Prayer Inc	MA	\$242,821	Executive Director	\$70,722	\$65,409	2023
Pew Ministries Inc	TN	\$248,610	President	\$115,800	\$121,684	2024
Visitation Auxiliary Inc	AL	\$252,420	President	\$42,328	\$47,064	2023
In Ipso	CO	\$252,899	President	\$105,000	\$103,623	2023
Catholic Media Apostolate Inc	CO	\$135,387	President	\$115,400	\$113,888	2023
Franciscan Friars Of Our Lady Of Good Success Inc	KS	\$132,084	President & Treasurer	\$459	\$496	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sqpn Inc Not Open For Public Insp	GA	\$267,367	Ceo	\$109,350	\$109,915	2024
Portuguese Holy Ghost Society Inc	CT	\$268,021	Vice Preside	\$10,428	\$9,774	2024
My Catholic Cause	OH	\$269,562	President And Trustee	\$24,000	\$25,412	2024
Canticle Inc	CA	\$270,391	Executive Dir.	\$64,616	\$57,427	2023
Order Of St Michael	NY	\$278,543	Pres	\$16,491	\$14,897	2024
Lay Mission Helpers Association	CA	\$292,156	Executive Dir.	\$90,697	\$80,605	2023
Carolina Catholic Athletic Association Inc	NC	\$294,216	Program Manager	\$47,500	\$49,065	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 23 organizations. Compensation range \$496–\$121,684; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$196,921); for reference, expenses \$655,283 and assets \$7,804,356. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Jeffery Penning, reported title "*Director/Employee*", 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	48 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	48 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 (Jeffery Penning) 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 23 similarly situated organizations (Same NTEE sector (X22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,750 is reasonable (approximately the 48th 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.