

Forest Park Housing

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **James Steffey, Executive Director / CEO** (\$14,293) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L21).

BUDGET Total revenue between \$28,151 and \$63,025 — 0.67x to 1.50x the subject's \$42,017 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

45 organizations qualified on sector, size, and geography

→ **45** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,086	\$13,128	\$19,000	\$34,493	\$41,692	\$14,293
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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
Valley Of The Sun School Properties Five	AZ	\$41,936	Board Member	\$19,940	\$18,641	2023
Hale Mahaolu Eono (5) Inc	HI	\$42,640	Executive Director	\$68,471	\$59,588	2023
Belair Manor Inc	MD	\$41,169	Executive Director	\$4,329	\$3,934	2023
Community Residence Programs Inc	NY	\$40,879	Ceo	\$18,651	\$16,382	2023
Cpnj Plainfield Residence Inc	NJ	\$40,839	Ceo - President	\$17,303	\$15,017	2023
Leslie Haven Inc	OH	\$44,176	Executive Director	\$41,692	\$41,692	2024
Thurston Housing Development Fund	NY	\$39,574	President/ceo	\$36,309	\$30,977	2024
Good Shepherd Corporation Of Oregon	WI	\$44,970	President And Ceo	\$33,743	\$33,272	2024
Betty Jane Malone Homes Inc	MD	\$45,294	President	\$20,272	\$18,423	2023
Hunters Point Affordable Housing Inc	CA	\$45,343	Ceo/president	\$2,726	\$2,222	2024
Venture Development 2004 Inc	NY	\$45,355	Chief Executive Officer	\$43,348	\$36,983	2024
Honeyman Inc	MA	\$45,524	President	\$3,075	\$2,686	2023
Lss Housing Germantown Inc	WI	\$45,613	President	\$38,239	\$38,818	2023
Top House Inc	MA	\$37,612	Ceo	\$211,478	\$179,424	2024
Home Of Our Own Inc	WI	\$46,714	Exec. Dir/ch	\$19,269	\$19,000	2024
Bridge Community Residence Inc	NY	\$37,102	Ceo	\$18,651	\$16,382	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fmhm Housing Corp	OH	\$47,251	Ceo/executive Director	\$15,476	\$15,476	2024
2301 N Charles St Inc	MD	\$47,754	Executive Director	\$4,329	\$3,934	2023
Graces Way Inc	OH	\$48,386	Executive Director	\$41,692	\$41,692	2024
Eastwick Ii Section 811 Housing	PA	\$49,364	President & Ceo	\$25,525	\$24,743	2023
Centerpointe Housing Corporation I	NE	\$50,249	President	\$14,019	\$14,657	2023
Pch Homes Inc	NJ	\$33,783	Executive Director	\$37,693	\$32,712	2023
Lakeview Apartments Ii Inc	AR	\$50,676	Executive Di	\$3,949	\$4,315	2023
Sherman Oaks Services Corporation	CA	\$32,208	President	\$7,252	\$5,912	2024
Abcap Housing Iv Inc	OH	\$51,855	Executive Director	\$41,692	\$41,692	2024

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.

■ Sample, role match & sensitivity

PEER COUNT	45 organizations. Compensation range \$2,222–\$179,424; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$42,017); for reference, expenses \$67,724 and assets \$525,830. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	James Steffey, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	43 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 peers 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	27 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	20 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 (James Steffey) 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 45 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,293 is reasonable (approximately the 27th 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.