

Cil Woods Inc

Executive Director / CEO

EIN 223335800

NJ · NTEE L99Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Karen Scalera, Executive Director / CEO** (\$8,015) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Karen Scalera — 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 (L99Z).

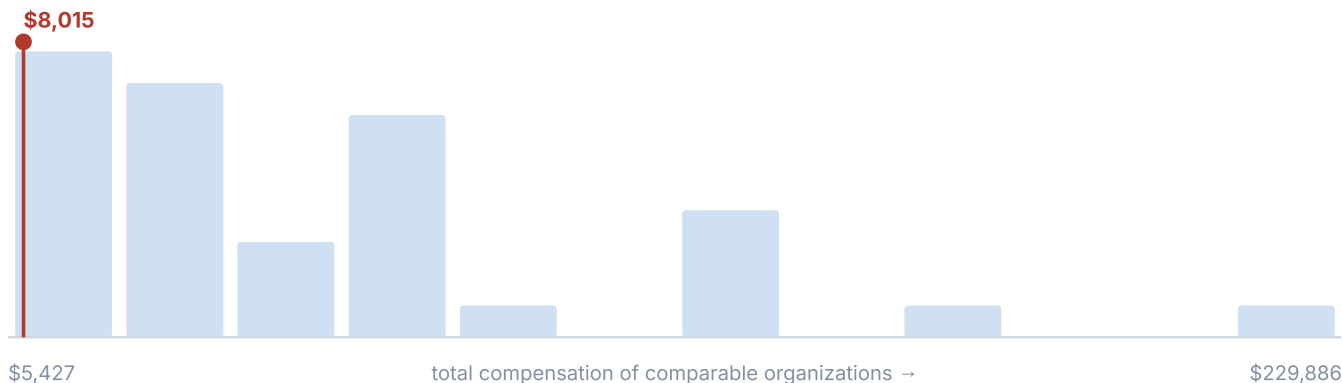
BUDGET Total revenue between \$142,182 and \$318,318 — 0.67x to 1.50x the subject's \$212,212 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L99), nationwide + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography

→ **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,930

\$23,554

\$44,688

\$72,810

\$127,076

\$8,015



■ 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 NJ 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
The Sanctuary Of Williams County	OH	\$209,646	Chairman/ceo	\$4,575	\$5,427	2024
Oaks Family Care Center Inc	OH	\$204,583	Board Member	\$14,774	\$18,043	2023
Lincoln Avenue Apartments Inc	CA	\$222,479	President	\$43,208	\$41,788	2024
Accessible Country Trail Inc	OH	\$222,760	Executive Director	\$6,211	\$7,585	2023
Forest Grove Senior & Community Center	OR	\$231,332	Ex. Director	\$56,699	\$58,973	2024
Center Housing Development Fund	NY	\$182,407	Pres/ceo/tre	\$33,037	\$33,436	2024
Three West Housing Inc	OR	\$179,019	Treasurer	\$18,132	\$18,859	2024
Hearthstone Housing Ltd	WI	\$178,857	President/ceo	\$139,859	\$163,594	2024
Armi Washington Heights	NY	\$248,610	Executive Vp & Ceo	\$114,621	\$119,433	2023
Vesta's Hearth Inc	MD	\$175,501	President	\$21,417	\$22,426	2024
Huntsville Voa Housing Inc	AL	\$173,879	President/ceo	\$53,238	\$62,758	2025
Accessible Space North Inc	MN	\$252,035	President/tr	\$65,715	\$74,875	2023
Decatur Street Residences Inc	CO	\$167,476	President	\$25,082	\$26,937	2024
Warriors Center For Women Phillips County	AR	\$165,072	Secretary & Executive Director	\$28,100	\$35,377	2024
Portland Supportive Housing Inc	OR	\$162,208	Finance Direc.	\$13,072	\$13,596	2024
Flora Vista Housing Development Fund	NY	\$158,970	President & Ceo (Thru 4/23)	\$56,332	\$58,697	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stansbury Homes Inc	MD	\$157,839	President	\$20,272	\$21,854	2023
Dollys Dream Home Rabbit Rescue	MO	\$267,532	Director	\$16,154	\$19,163	2024
Alexander Apartments Of Plant City Inc	FL	\$153,338	Ceo	\$38,719	\$40,739	2024
Arroyo Commons Inc	CA	\$152,875	President	\$41,962	\$41,781	2023
Lss Housing North Willow Inc	WI	\$151,848	President	\$40,683	\$47,587	2024
Attleboro Enterprises Development	MA	\$149,909	Secretary	\$5,893	\$6,106	2023
New Mexico Affordable Housing	NM	\$275,453	Executive Director	\$56,077	\$67,553	2024
Belford Commons Corporation	VA	\$148,577	Ceo/president	\$59,710	\$64,572	2024
Santa Fe Community Housing Trust	NM	\$279,879	Ceo	\$190,833	\$229,886	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 34 organizations. Compensation range \$5,427–\$229,886; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$212,212); for reference, expenses \$298,241 and assets \$1,311,836. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Karen Scalera, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	41 st

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 (Karen Scalera) 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 34 similarly situated organizations (Same NTEE sector (L99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,015 is reasonable (approximately the 9th 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.