

# Forest Lake Education Association

Executive Director / CEO

EIN 237125420  
 MN · NTEE J40  
 FY ending 2024-08-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Richard Elliot, Executive Director / CEO** (\$5,300) against **every comparable organization** that fit the selection criteria — **163** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22<sup>nd</sup>** percentile of comparable organizations below the typical range for comparable organizations

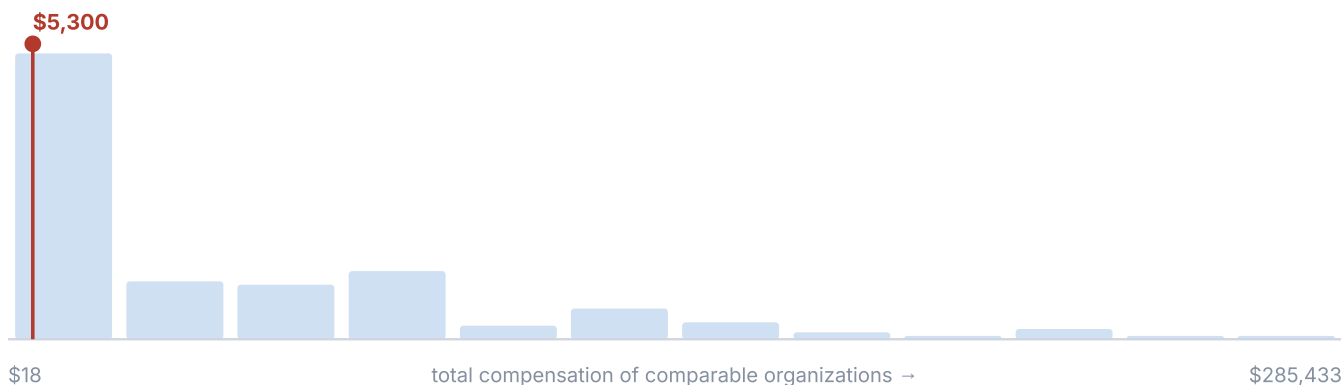
**Benchmarked executive:** Richard Elliot — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

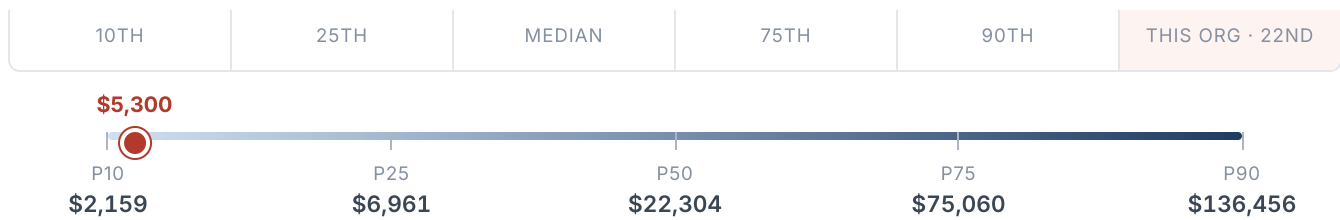
SECTOR	Organizations sharing the subject's NTEE classification (J40).
BUDGET	Total revenue between \$244,842 and \$548,154 — 0.67x to 1.50x the subject's \$365,436 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (J40), nationwide + budget 0.67–1.5x revenue.

**163** organizations qualified on sector, size, and geography → **163** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,159	\$6,961	\$22,304	\$75,060	\$136,456	\$5,300
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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 MN 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="#">Action Research Collaborative Inc</a>	NY	\$365,415	Treasurer	\$9,500	<b>\$8,945</b>	2023
<a href="#">Classified Employees</a>	AK	\$366,877	President	\$95,791	<b>\$92,683</b>	2024
<a href="#">Bowling Green State University</a>	OH	\$367,156	President	\$8,400	<b>\$9,270</b>	2023
<a href="#">American Federation Of Teachers</a>	NJ	\$363,650	President	\$28,880	<b>\$25,423</b>	2025
<a href="#">Seminole County Professional</a>	FL	\$363,301	President	\$18,000	<b>\$17,619</b>	2023
<a href="#">Northeast Florida Local Apwu</a>	FL	\$362,310	President	\$82,120	<b>\$80,380</b>	2023
<a href="#">United Plant &amp; Production Workers</a>	NY	\$361,646	President	\$242,494	<b>\$221,760</b>	2024
<a href="#">Laborers International Union No 662</a>	MO	\$360,066	President	\$3,105	<b>\$3,328</b>	2024
<a href="#">United Union Of Roofers 42 Rdwa</a>	OH	\$371,848	Business Man	\$76,305	<b>\$81,791</b>	2024
<a href="#">Nys Public Employees Conference Inc</a>	NY	\$358,497	Chairman	\$24,000	<b>\$22,596</b>	2023
<a href="#">Jefferson County Education</a>	CO	\$372,786	President	\$141,132	<b>\$136,956</b>	2024
<a href="#">The Rochester Association</a>	NY	\$358,063	President	\$8,802	<b>\$7,842</b>	2025
<a href="#">International Brotherhood Of Electrical Workers</a>	FL	\$373,358	Director	\$83,157	<b>\$77,022</b>	2025
<a href="#">Santa Rosa Professional Educators Inc</a>	FL	\$357,030	Executive Director	\$97,218	<b>\$92,428</b>	2024
<a href="#">Ohio Valley And Southern States Laborers</a>	OH	\$374,527	Director	\$63,633	<b>\$68,208</b>	2024
<a href="#">Connecticut Federation Of School</a>	CT	\$378,502	Co-president	\$75,000	<b>\$73,269</b>	2023
<a href="#">Professional Firefighters Of Marion</a>	FL	\$379,839	President	\$12,656	<b>\$12,388</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Smithtown Teachers Assoc</a>	NY	\$380,190	Treasurer	\$1,706	<b>\$1,560</b>	2024
<a href="#">Foundation For Fair Contracting -</a>	MD	\$381,958	Executive Director	\$187,413	<b>\$182,559</b>	2023
<a href="#">Brewster Teachers Association</a>	NY	\$347,711	President	\$12,300	<b>\$10,958</b>	2025
<a href="#">Pafca-aal</a>	TX	\$385,409	President	\$25,993	<b>\$25,636</b>	2025
<a href="#">New York District Council</a>	NJ	\$386,073	President	\$87,846	<b>\$79,376</b>	2024
<a href="#">Jewish Labor Committee</a>	NY	\$344,292	Executive Director	\$75,000	<b>\$70,613</b>	2023
<a href="#">lupat Dc 21 Nj Lmf-jtb</a>	NJ	\$389,823	Trustee	\$157,149	<b>\$141,997</b>	2024
<a href="#">Retail Wholesale Dc Ufcw</a>	MI	\$340,811	President (P	\$70,293	<b>\$75,596</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	163 organizations. Compensation range \$18–\$285,433; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$365,436); for reference, expenses \$361,492 and assets \$125,092.
ROLE MATCH	Richard Elliot, reported title " <i>PRESIDENT</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	7 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	22 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	21 <sup>st</sup>
Reportable pay only (column D), adjusted	32 <sup>nd</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Richard Elliot) 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 163 similarly situated organizations (Same NTEE sector (J40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,300 is reasonable (approximately the 22<sup>nd</sup> 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.