

# Forest Hills Foundation For

Executive Director / CEO

EIN 260486111

OH · NTEE B11

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Stacy Gillard, Executive Director / CEO** (\$45,500) against **every comparable organization** that fit the selection criteria — **151** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Stacy Gillard — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$266,959 and \$597,670 — 0.67x to 1.50x the subject's \$398,447 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**151** organizations qualified on sector, size, and geography → **151** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,883	\$17,876	\$41,241	\$69,722	\$107,385	\$45,500
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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
<a href="#">Midland County Public Library Foundation</a>	TX	\$399,268	Executive Director	\$91,290	<b>\$88,499</b>	2024
<a href="#">Friends Of Baystate Academy Charter</a>	MA	\$396,862	President	\$151,453	<b>\$135,793</b>	2023
<a href="#">Palm Arts Inc</a>	CO	\$402,787	Managing Dir	\$16,771	<b>\$15,183</b>	2025
<a href="#">Cyberwarrior Foundation Inc</a>	MA	\$404,839	Executive Director	\$120,193	<b>\$107,765</b>	2023
<a href="#">Bartholomew Consolidated School</a>	IN	\$391,263	Executive Director	\$35,000	<b>\$36,827</b>	2023
<a href="#">Keya Foundation Llc</a>	SD	\$390,425	Director	\$57,202	<b>\$61,181</b>	2024
<a href="#">Northeast Arkansas Charitable Foundation Inc</a>	AR	\$389,317	2901 Doyle, Newport Ar 72112	\$5,400	<b>\$5,883</b>	2024
<a href="#">Global Risk Management Institute</a>	NY	\$388,639	President	\$76,312	<b>\$68,803</b>	2023
<a href="#">St Coletta Of Wisconsin</a>	WI	\$408,422	Director (Thru June 2024)	\$8,312	<b>\$8,413</b>	2024
<a href="#">Village Association</a>	OR	\$386,169	Board Member	\$720	<b>\$648</b>	2024
<a href="#">Dolls &amp; Dreams</a>	DC	\$383,183	Executive Director Interim Chair	\$106,500	<b>\$90,572</b>	2024
<a href="#">Cuny School Of Professional Studies</a>	NY	\$376,120	Interim Dean	\$146,720	<b>\$128,488</b>	2024
<a href="#">Aggie Sandstone Foundation</a>	UT	\$375,484	Director & Treasurer	\$78,986	<b>\$76,325</b>	2025
<a href="#">New Century Academy Affiliated Building</a>	MN	\$375,000	Executive Director	\$9,880	<b>\$9,461</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Elevate Atlanta Inc</a>	GA	\$422,818	Executive Director	\$80,000	<b>\$80,258</b>	2023
<a href="#">Cuventures Inc</a>	WI	\$424,301	Interim President (End 1/31/23)	\$61,862	<b>\$64,461</b>	2023
<a href="#">Good Shepherd Mission Network Inc</a>	LA	\$370,465	Chief Executive Officer	\$16,192	<b>\$17,279</b>	2024
<a href="#">Longwood Sports Booster Club Inc</a>	NY	\$427,192	Director	\$8,930	<b>\$7,820</b>	2024
<a href="#">Institute For Student Achievement</a>	NJ	\$427,323	President (End 1/5/2024)	\$71,148	<b>\$61,562</b>	2024
<a href="#">Fern Creek High School</a>	KY	\$369,368	Chair	\$18,000	<b>\$18,741</b>	2024
<a href="#">Monte Cassino Charitable Trust</a>	OK	\$367,245	Ex-officio Trustee	\$22,085	<b>\$24,264</b>	2023
<a href="#">Friends Of Martin Luther King Jr</a>	MA	\$367,135	President	\$145,936	<b>\$130,846</b>	2023
<a href="#">Robert E And Elizabeth L Kahn</a>	NH	\$366,440	Trustee	\$156,890	<b>\$144,542</b>	2023
<a href="#">Hermleigh Education Foundation Inc</a>	TX	\$431,118	Trustee (Superintendent)	\$15,544	<b>\$15,069</b>	2024
<a href="#">Magellan Education Foundation Inc</a>	NC	\$365,340	Secretary	\$15,529	<b>\$16,010</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH cost of living and 2025 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	151 organizations. Compensation range \$648–\$517,206; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$398,447); for reference, expenses \$344,784 and assets \$537,194.
ROLE MATCH	Stacy Gillard, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	65 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	52 <sup>nd</sup>
Reportable pay only (column D), adjusted	71 <sup>st</sup>
All sources (D + E + F), adjusted	28 <sup>th</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 (Stacy Gillard) 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 151 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,500 is reasonable (approximately the 55<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.