

# Mercy Health Foundation Berryville

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Qualls Paul, Executive Director / CEO** (\$11,384) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Qualls Paul — reported title "FOUNDATION PRESIDENT", 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 \$294,064 and \$658,353 — 0.67x to 1.50x the subject's \$438,902 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**146** organizations qualified on sector, size, and geography → **146** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,837	\$17,179	\$38,795	\$66,386	\$105,519	\$11,384
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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 AR 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="#">Iowa Asian Alliance Foundation</a>	IA	\$438,987	Executive Di	\$88,304	<b>\$86,017</b>	2023
<a href="#">Missouri Association Of</a>	MO	\$438,675	Executive Di	\$30,000	<b>\$27,457</b>	2024
<a href="#">Bethel Education Foundation</a>	OR	\$440,008	Executive Di	\$43,680	<b>\$36,087</b>	2023
<a href="#">Barbara Ingram School For The Arts</a>	MD	\$436,102	Executive Director	\$22,500	<b>\$18,177</b>	2024
<a href="#">Carmel High School Ovation Inc</a>	IN	\$435,238	Choral Director	\$2,800	<b>\$2,552</b>	2024
<a href="#">New Discoveries Affiliated Building Co</a>	MN	\$444,000	President	\$43,067	<b>\$36,772</b>	2024
<a href="#">Community School Foundation Inc</a>	FL	\$433,743	Head Of School	\$49,099	<b>\$41,034</b>	2023
<a href="#">Richland Library Friends And Foundation</a>	SC	\$433,011	Trustee	\$25,880	<b>\$23,331</b>	2024
<a href="#">Winston Knolls Foundation For Thriving</a>	IL	\$445,521	President	\$2,472	<b>\$2,100</b>	2024
<a href="#">Friends Of Peak To Peak Inc</a>	CO	\$446,170	Executive Director Of Operations	\$43,550	<b>\$37,151</b>	2023
<a href="#">Hermleigh Education Foundation Inc</a>	TX	\$431,118	Trustee (Superintendent)	\$15,544	<b>\$13,436</b>	2024
<a href="#">Institute For Student Achievement</a>	NJ	\$427,323	President (End 1/5/2024)	\$71,148	<b>\$54,892</b>	2024
<a href="#">Longwood Sports Booster Club Inc</a>	NY	\$427,192	Director	\$8,930	<b>\$6,973</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Parkland School District Education</a>	PA	\$452,639	Executive Di	\$79,810	<b>\$67,002</b>	2025
<a href="#">Musd Holding Corp</a>	CA	\$452,888	President	\$19,780	<b>\$14,379</b>	2025
<a href="#">The Berkeley Institute</a>	CA	\$452,970	Executive Director, Treasu	\$125,190	<b>\$93,412</b>	2024
<a href="#">Cuventures Inc</a>	WI	\$424,301	Interim President (End 1/31/23)	\$61,862	<b>\$57,477</b>	2023
<a href="#">The Partners Program</a>	CA	\$453,969	Director/head Of School	\$210,112	<b>\$161,409</b>	2023
<a href="#">Great Lakes Academy Support</a>	IL	\$454,800	Treasurer	\$6,807	<b>\$5,954</b>	2023
<a href="#">Elevate Atlanta Inc</a>	GA	\$422,818	Executive Director	\$80,000	<b>\$71,562</b>	2023
<a href="#">University Of North Carolina At</a>	NC	\$457,066	Treasurer	\$56,564	<b>\$50,504</b>	2024
<a href="#">Friends Of Veritas Preparatory Charter</a>	MA	\$457,074	President	\$23,440	<b>\$18,202</b>	2024
<a href="#">Georgia Tech Global Inc</a>	GA	\$460,000	President	\$58,151	<b>\$49,223</b>	2025
<a href="#">Lincoln Trail College Foundation</a>	IL	\$467,502	Executive Director	\$26,400	<b>\$22,428</b>	2024
<a href="#">St Coletta Of Wisconsin</a>	WI	\$408,422	Director (Thru June 2024)	\$8,312	<b>\$7,502</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR cost of living and 2023 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 AR 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	146 organizations. Compensation range \$577–\$461,162; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$438,902); for reference, expenses \$97,256 and assets \$1,452,933. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Qualls Paul, reported title " <i>FOUNDATION PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	61 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	18 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	16 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	57 <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 (Qualls Paul) 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 146 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$11,384 is reasonable (approximately the 18<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.