

Roots Forest School Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Jennet Gray, Executive Director / CEO** (\$18,019) against **every comparable organization** that fit the selection criteria — **270** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

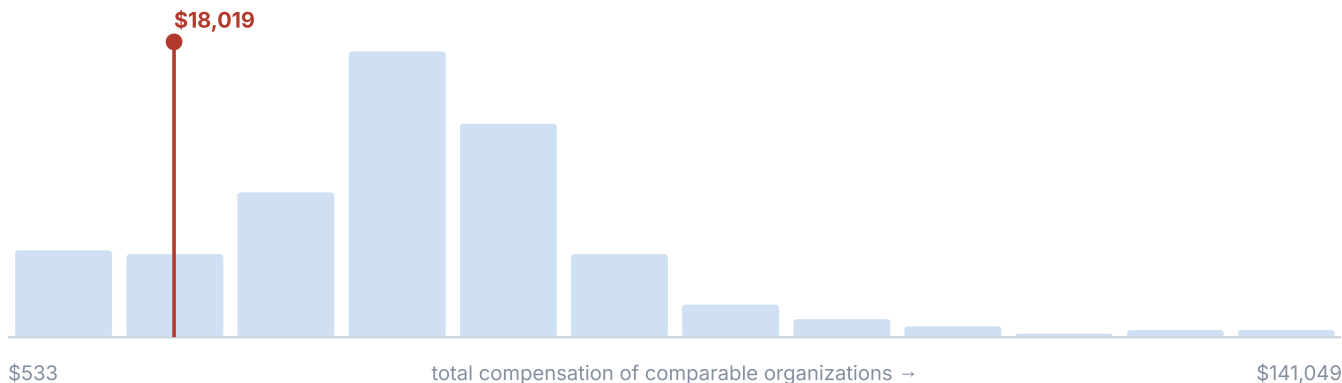
Benchmarked executive: Jennet Gray — reported title "Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$196,600 and \$440,151 — 0.67x to 1.50x the subject's \$293,434 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

270 organizations qualified on sector, size, and geography → **270** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,299	\$30,863	\$41,774	\$54,349	\$66,977	\$18,019
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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 ID 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
My First School	NY	\$293,033	Director	\$60,000	\$52,472	2023
Greenbelt Nursery School Inc	MD	\$293,981	Teacherdirector	\$67,914	\$58,147	2025
Garden Nursery School Inc	MA	\$294,045	Director	\$77,142	\$67,089	2023
Quarry Hill School Inc	VT	\$294,066	Director	\$47,047	\$45,830	2023
Key West Preschool Co-operative Inc	FL	\$294,788	Director	\$49,193	\$43,442	2024
Circle Time Child Development Center Inc	CA	\$291,893	Ceo/director	\$12,291	\$10,272	2023
Escuela Comunitaria Del Bronxbronx	NY	\$295,088	Head Of School	\$158,880	\$134,959	2024
Eastern Shore Montessori School	AL	\$291,553	Board Presid	\$2,000	\$2,091	2023
Dayton Montessori Society Inc	OH	\$291,552	Board Member	\$34,000	\$34,851	2023
Valley Preschool	MN	\$291,374	Director	\$57,402	\$51,944	2025
Attala Corporate Child Development Center Consortium	MS	\$291,028	Director, Administrator	\$43,766	\$44,640	2025
Growing Patch Childcare Learning	IN	\$290,741	President	\$46,523	\$46,119	2024
Angel Hearts Childcare Ministry 2 Inc	IN	\$296,133	Director	\$16,500	\$16,840	2023
Maywood Cooperative Nursery School Inc	NJ	\$290,080	Treasurer Director	\$62,039	\$52,069	2024
Natural Bridges	HI	\$288,879	President	\$127,200	\$104,294	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Aauw Nursery School	IL	\$298,990	Executive Director	\$41,874	\$38,699	2024
Discovering Mind Foundation	UT	\$287,636	President	\$41,422	\$38,825	2025
Albuquerque Preschool Cooperative	NM	\$299,544	Executive Di	\$58,614	\$59,262	2024
Childrenz Center	IL	\$299,624	President	\$41,100	\$39,105	2023
Spring Hill School Inc	VT	\$287,189	Program Director	\$60,499	\$58,933	2023
Lithuanian Montessori Society Of America	IL	\$300,032	Director	\$62,000	\$58,990	2023
Oregon Preschool Inc	WI	\$286,714	Co-director/teacher	\$60,811	\$59,701	2024
Centralia Marys House Ltd	IL	\$301,079	Director & President	\$560	\$533	2023
El Buen Pastor Early Childhood Development Center	TX	\$301,143	Executive Director	\$43,890	\$42,490	2023
Shining Mountains Montessori School	CO	\$301,669	Executive Di	\$6,288	\$5,836	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 **270** organizations. Compensation range \$533–\$141,049; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$293,434); for reference, expenses \$245,235 and assets \$207,928.

ROLE MATCH Jennet Gray, reported title "*Director*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 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	13 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	13 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 (Jennet Gray) 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 270 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,019 is reasonable (approximately the 13th 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.