

Fulton Public Schools Foundation

Executive Director / CEO

EIN 841656579

MO · NTEE B84

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Scout Gibson, Executive Director / CEO** (\$18,000) against **every comparable organization** that fit the selection criteria — **697** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 31st percentile of comparable organizations

within the typical range

Benchmarked executive: Jennifer Scout Gibson — 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 (B84).

BUDGET Total revenue between \$80,783 and \$180,859 — 0.67x to 1.50x the subject's \$120,573 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

697 organizations qualified on sector, size, and geography

→ **697** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,474

\$13,909

\$31,043

\$53,000

\$76,515

\$18,000



■ 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 MO 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
Georgia College & State University	GA	\$120,519	Executive Director, Ex-officio Gcsu	\$5,946	\$5,645	2024
Sierra Stem	CA	\$120,511	Education Director	\$21,812	\$17,783	2024
Sweet Onion Christian Learning	GA	\$120,925	Executive Di	\$35,457	\$33,660	2024
Blue Grass Resource Center	VA	\$120,150	Executive Director	\$26,302	\$23,977	2024
Nw Laborers United Training Center	WA	\$120,000	President	\$90,957	\$76,886	2024
Quality Texas Foundation	TX	\$121,181	Ceo	\$84,333	\$77,595	2025
William Paterson University Of	NJ	\$119,945	Executive Director	\$48,380	\$41,988	2023
Baltimore Underground Science Space Inc	MD	\$121,272	Director	\$1,047	\$952	2023
Faith Academy Inc	FL	\$121,329	Director	\$11,850	\$10,510	2024
Tri It For Life	NC	\$119,808	Executive Director	\$23,450	\$22,877	2024
Capitan Public Library Volunteer	NM	\$119,679	Treasurer	\$2,492	\$2,531	2024
Healing Vine Harbor Inc	NC	\$119,646	Executive Director	\$53,192	\$53,424	2023
Butler Foundation	IN	\$121,511	President	\$64,768	\$64,487	2024
Council On Youth Programs For	NY	\$119,498	President/treas./director	\$37,449	\$31,950	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Life Bridge Inc	NH	\$121,709	Executive Director	\$65,580	\$58,861	2023
Educational Foundation Of The	AL	\$121,978	Ceo	\$151,303	\$150,351	2025
Friends And Foundation	CA	\$122,000	Executive Dir.	\$50,764	\$42,609	2023
Association Of Internet Researchers	IL	\$118,897	Associate Coordinator	\$13,328	\$12,371	2024
Little Shepherd Preschool The	RI	\$118,895	Director	\$32,400	\$30,199	2023
Hope United Inc	OK	\$118,852	Executive Director	\$48,383	\$51,786	2023
Acton Pittsburgh Inc	PA	\$122,587	Sec	\$5,498	\$5,329	2023
San Diego Rhythmic Gymnastics Academy	CA	\$122,800	Head Coach	\$25,400	\$22,193	2022
The Colgate University	NY	\$122,839	Executive Secretary	\$21,629	\$18,998	2023
Rocky Mountain Sustainable Living Assoc	CO	\$122,850	Director	\$61,215	\$55,419	2024
First State Educate Action Fund Inc	DE	\$123,000	Executive Director	\$67,207	\$62,131	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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 **697** organizations. Compensation range \$1–\$416,628; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$120,573); for reference, expenses \$51,450 and assets \$826,548. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jennifer Scout Gibson, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	166 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	31 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	31 st
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	25 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 (Jennifer Scout Gibson) 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 697 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,000 is reasonable (approximately the 31st 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.