

Cise - Sgo

Executive Director / CEO

EIN 883142134
 OH · NTEE T30
 FY ending 2024-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Philip R Mchugh, Executive Director / CEO** (\$16,185) against **every comparable organization** that fit the selection criteria — **226** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

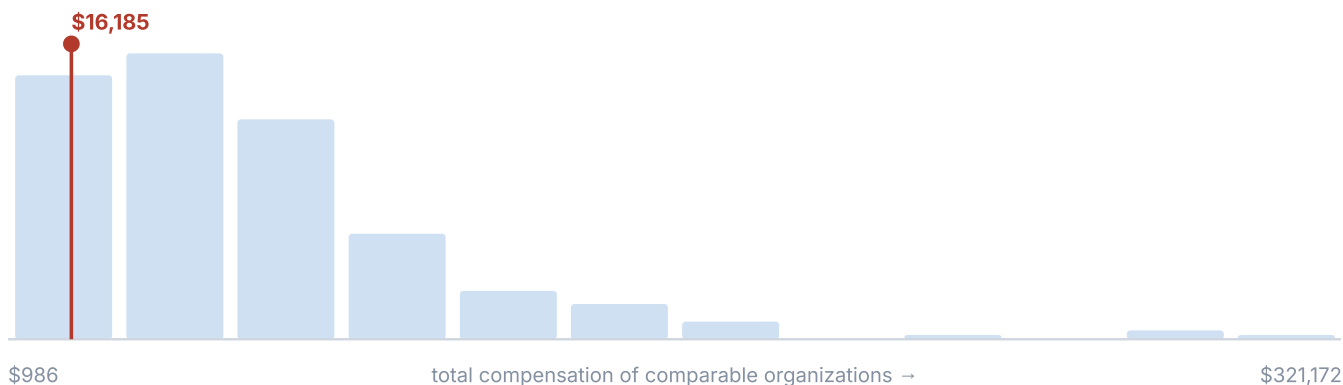
Benchmarked executive: Philip R Mchugh — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$275,108 and \$615,915 — 0.67x to 1.50x the subject's \$410,610 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

226 organizations qualified on sector, size, and geography → **226** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,179	\$23,927	\$49,817	\$78,295	\$112,943	\$16,185
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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
Talor Gooch Foundation Inc	OK	\$410,360	Director & Sec	\$72,903	\$75,793	2024
Vandergrift Lacrosse Booster	TX	\$409,148	Program Director	\$30,000	\$27,603	2025
Ybor City Chamber Of Commerce Inc	FL	\$408,535	President Ceo	\$55,000	\$47,525	2025
Rehema Home Us Fundraising Inc	NY	\$407,357	Executive Director	\$43,042	\$36,722	2024
Fresh Start For All Nations	NE	\$407,228	Vice President	\$48,000	\$48,743	2024
Project Alive	FL	\$407,104	President	\$88,293	\$78,312	2024
Worldbuilders Inc	WI	\$404,915	Fmr Exec Dir	\$8,615	\$8,745	2023
Houston Food Bank Endowment Inc	TX	\$404,475	President & Ceo	\$76,743	\$74,621	2023
Multitude Of Mercies Foundation	OR	\$416,764	President	\$85,000	\$74,527	2024
Houston Marathon Foundation	TX	\$417,366	Executive Director	\$22,070	\$20,307	2025
Brookshire Brothers Charitable	TX	\$417,884	Treasurer	\$20,236	\$19,677	2023
Shalom Mountain Inc	NY	\$418,262	Executive Director	\$65,514	\$55,894	2024
Ruth's Way Inc	MA	\$402,755	Director	\$45,500	\$37,608	2025
Interserv Foundation	MO	\$418,738	Executive Director	\$11,200	\$11,200	2024
Farmers Electric Charitable Foundation	TX	\$419,884	Executive Director	\$180,924	\$175,920	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Riverside County Physicians Memorial	CA	\$400,463	Ceo	\$50,138	\$40,876	2024
The Dragon Kim Foundation	CA	\$399,009	Chair-founder	\$113,679	\$92,680	2024
Merlin's Magic Wand Foundation	CA	\$398,879	Foundation Manager	\$71,322	\$58,147	2024
Friends Of Bethany Hamilton Inc	HI	\$423,852	Executive D	\$28,400	\$24,716	2023
The Next Chapter Foundation Inc	CO	\$396,464	President	\$66,904	\$60,570	2024
Http	DC	\$394,172	Executive Director	\$98,654	\$81,737	2024
Resilient Virginia	VA	\$428,193	Executive Director	\$69,992	\$62,161	2025
Wilkes County Community Partnership Inc	GA	\$391,762	Executive Director	\$41,483	\$39,381	2024
Michigan Statewide Independent Living Corporation	MI	\$390,744	Executive Director	\$107,505	\$104,766	2024
The Canale Foundation Inc	TN	\$430,799	President	\$50,479	\$48,806	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 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.

■ Sample, role match & sensitivity

PEER COUNT **226** organizations. Compensation range \$986–\$321,172; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$410,610); for reference, expenses \$226,917 and assets \$426,475. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Philip R Mchugh, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	47 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	14 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	86 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 (Philip R Mchugh) 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 226 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,185 is reasonable (approximately the 14th 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.