

# Central Oak Heights Association

Executive Director / CEO

EIN 232448588

PA · NTEE N20Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Phyllis Dyer, Executive Director / CEO** (\$1,400) against **every comparable organization** that fit the selection criteria — **86** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 3<sup>rd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

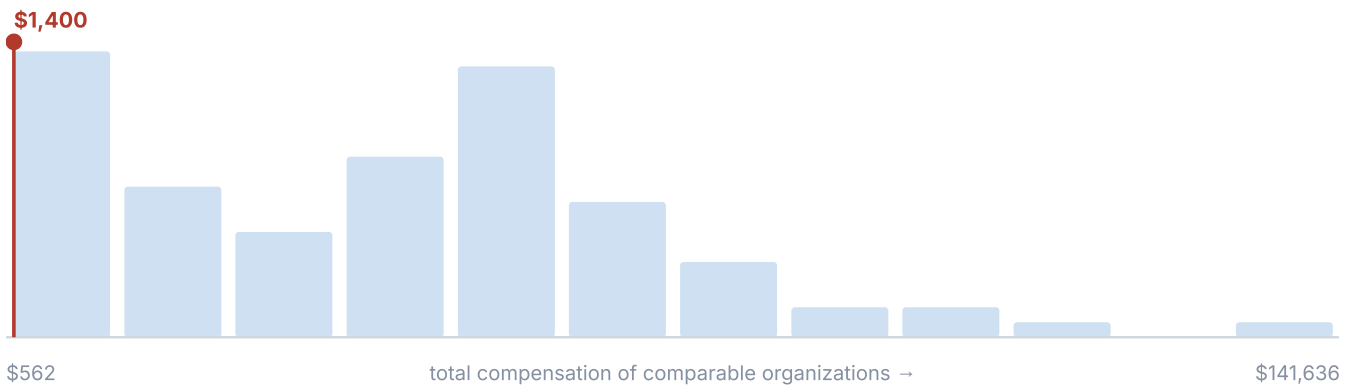
**Benchmarked executive:** Phyllis Dyer — reported title “Former Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N20Z).
BUDGET	Total revenue between \$205,095 and \$459,168 — 0.67x to 1.50x the subject's \$306,112 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

**86** organizations qualified on sector, size, and geography → **86** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,572	\$17,080	\$41,375	\$57,675	\$78,175	\$1,400
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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 PA 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="#">Feliciana Retreat And Conference Center Inc</a>	LA	\$305,864	Executive Director	\$73,679	<b>\$79,021</b>	2024
<a href="#">Camp Opportunity Incorporated</a>	MD	\$305,621	Executive Director	\$110,000	<b>\$100,166</b>	2024
<a href="#">Salt Lake Climbers Alliance Inc</a>	UT	\$307,239	Executive Di	\$85,200	<b>\$84,934</b>	2024
<a href="#">Northern Lights Figure Skating Club Inc</a>	MN	\$304,434	Treasurer	\$599	<b>\$562</b>	2025
<a href="#">Healing Farm Ministries</a>	SC	\$301,409	Executive Di	\$63,302	<b>\$64,323</b>	2024
<a href="#">Barnyball</a>	WA	\$300,057	President	\$74,350	<b>\$66,751</b>	2023
<a href="#">Recreation Unlimited</a>	CA	\$297,394	President	\$74,025	<b>\$62,259</b>	2024
<a href="#">Nami Lehigh Valley</a>	PA	\$295,595	Executive Director	\$59,922	<b>\$59,922</b>	2023
<a href="#">Woods &amp; Water Christian Retreat Inc</a>	OH	\$293,911	Executive Di	\$60,859	<b>\$62,783</b>	2024
<a href="#">Pine Grove Fish &amp; Game Protective Assoc</a>	PA	\$291,581	President	\$1,171	<b>\$1,137</b>	2024
<a href="#">Big Academy</a>	IL	\$320,922	President & Ceo	\$57,257	<b>\$56,446</b>	2023
<a href="#">Edwardsville Arts Center</a>	IL	\$321,401	Executive Director	\$48,000	<b>\$45,963</b>	2024
<a href="#">Why Not Now Inc</a>	IL	\$290,721	Executive Director	\$57,115	<b>\$54,691</b>	2024
<a href="#">Living Waters Ministries Inc</a>	NY	\$290,063	President	\$45,000	<b>\$40,776</b>	2023
<a href="#">Central New York Baptist Youth Camp Inc</a>	NY	\$290,010	Executive Director	\$58,791	<b>\$51,744</b>	2024
<a href="#">Carry On Foundation</a>	UT	\$289,920	Executive Di	\$22,250	<b>\$22,836</b>	2023
<a href="#">Camp Tuckabatchee Inc</a>	IL	\$289,205	Executive Director	\$60,000	<b>\$57,454</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Original Design</a>	SC	\$288,390	Executive Director	\$59,000	<b>\$59,951</b>	2024
<a href="#">Old Reliable Germantown Fair Inc</a>	KY	\$285,513	Treasurer	\$1,800	<b>\$1,835</b>	2025
<a href="#">Camp O Bannon Of Licking County Inc</a>	OH	\$285,042	Executive Director	\$39,168	<b>\$41,600</b>	2023
<a href="#">Ohio Mennonite Camp Association Inc</a>	OH	\$328,853	Director	\$46,753	<b>\$49,656</b>	2023
<a href="#">Delano Athletic Booster Club Inc</a>	MN	\$329,291	Treasurer	\$3,000	<b>\$2,813</b>	2025
<a href="#">Watertown Youth Soccer Association</a>	SD	\$329,908	Executive Di	\$50,600	<b>\$52,990</b>	2025
<a href="#">Rocky Mountain Ministries Inc</a>	WY	\$282,019	Chairman	\$55,000	<b>\$57,364</b>	2024
<a href="#">Huron Forest Camp Cedarridge Inc</a>	MI	\$281,822	Executive Camp Director	\$49,190	<b>\$49,453</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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** 86 organizations. Compensation range \$562–\$141,636; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$306,112); for reference, expenses \$262,960 and assets \$1,372,554.

**ROLE MATCH** Phyllis Dyer, reported title *"Former Treasurer"*, 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** 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 1 peer 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	3 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	3 <sup>rd</sup>
Reportable pay only (column D), adjusted	7 <sup>th</sup>
All sources (D + E + F), adjusted	3 <sup>rd</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 (Phyllis Dyer) 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 86 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,400 is reasonable (approximately the 3<sup>rd</sup> 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.