

Friends Of Moorefields

Executive Director / CEO

EIN 262570121

NC · NTEE A80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Barry Jacobs, Executive Director / CEO** (\$7,000) against **every comparable organization** that fit the selection criteria — **127** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Barry Jacobs — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A80).

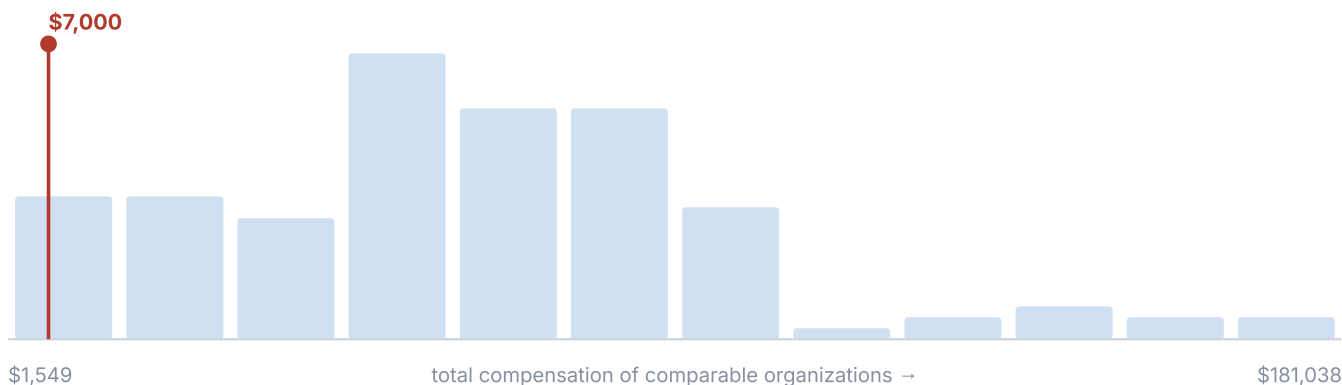
BUDGET Total revenue between \$292,233 and \$654,255 — 0.67x to 1.50x the subject's \$436,170 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

127 organizations qualified on sector, size, and geography

→ **127** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,480

\$38,500

\$62,102

\$80,524

\$99,748

\$7,000



■ 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 NC 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
Honor And Remember Inc	VA	\$436,643	Chairman	\$87,000	\$83,699	2023
Friends Of The Chennault Aviation &	LA	\$440,956	Director	\$43,680	\$47,924	2023
Washington County Historical	PA	\$426,056	Executive Di	\$45,169	\$43,594	2024
Information Age Learning Center	NJ	\$448,553	Ceo	\$34,452	\$29,770	2024
The Adam Leventhal Memorial School And	CA	\$422,992	Executive Director	\$64,780	\$55,735	2023
Getty House Foundation	CA	\$451,733	Executive Director	\$61,780	\$51,630	2024
North-south Skirmish Association Inc	VA	\$419,866	Property Manager	\$60,991	\$58,677	2023
Theodore Roosevelt Association	NY	\$418,767	Ceo	\$66,000	\$57,719	2024
Nototomne Cultural Preservation	CA	\$453,691	President	\$26,000	\$21,728	2024
Philadelphia Holocaust Remembrance	PA	\$456,529	Executive Director	\$172,849	\$171,748	2023
Uncommon Friends Foundation Inc	FL	\$414,906	Executive Director	\$80,000	\$72,734	2024
Florida Agricultural Museum Inc	FL	\$457,704	Executive Dir.	\$56,000	\$52,418	2023
Gig Harbor Waterfront Alliance	WA	\$413,983	Executive Director	\$73,944	\$64,071	2024
Historic Downtown Chelan Association	WA	\$413,780	Executive Dir.	\$95,250	\$82,532	2024
Great Basin Heritage Area	NV	\$413,585	Executive Di	\$103,086	\$102,958	2023
Early Ford V-8 Foundation Inc	IN	\$460,035	Secretary	\$78,040	\$82,001	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Milwaukee Preservation Alliance	WI	\$410,530	Executive Dir.	\$50,671	\$52,728	2023
The L'enfant Trust	DC	\$463,048	President And Secretary	\$135,200	\$114,822	2024
The Jewish History Museum	AZ	\$467,662	Executive Di	\$108,179	\$103,663	2023
Illinois Route 66 Heritage Project	IL	\$468,696	Executive Di	\$76,320	\$72,616	2024
Artist-blacksmiths Association Of North America Inc	PA	\$469,380	Executive Dir.	\$50,000	\$48,256	2024
Burlington Riverfront Entertainment	IA	\$470,557	Executive Di	\$25,737	\$27,273	2024
The Sandy Hook Foundation Inc	NJ	\$401,760	Executive Di	\$113,000	\$97,643	2024
Historic Fourth Ward School Foundation	NV	\$400,141	Executive Director	\$73,987	\$71,775	2024
Florida Keys History And Discovery	FL	\$475,636	Executive Director	\$85,833	\$80,342	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 127 organizations. Compensation range \$1,549–\$181,038; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$436,170); for reference, expenses \$97,336 and assets \$1,257,504. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Barry Jacobs, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	3 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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	5 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 (Barry Jacobs) 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 127 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,000 is reasonable (approximately the 5th 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.