

Forest Park Senior Center Inc

Executive Director / CEO

EIN 521487239
 MD · NTEE P81Z
 FY ending 2023-09-30
 June 9, 2026

This analysis benchmarks the total compensation of **Arthur Gray, Executive Director / CEO** (\$400) against **every comparable organization** that fit the selection criteria — **98** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Arthur Gray — reported title “MEMBER”, 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 (P81Z).

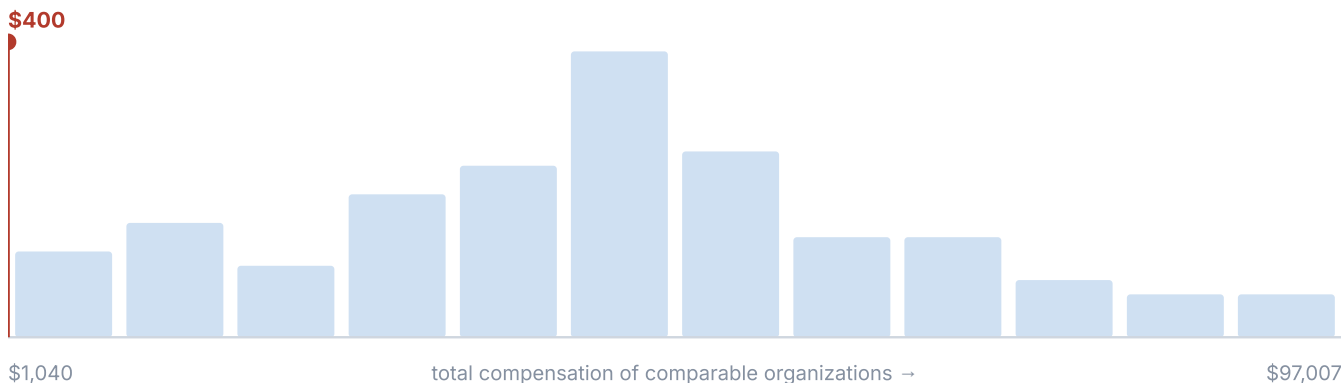
BUDGET Total revenue between \$134,324 and \$300,727 — 0.67x to 1.50x the subject's \$200,485 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

98 organizations qualified on sector, size, and geography

→ **98** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,678

\$31,036

\$43,954

\$55,756

\$73,764

\$400



■ 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 MD 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
Clinchfield Senior Adult Center For	TN	\$200,493	Executive Di	\$46,946	\$49,947	2025
Topeka Lulac Multi-purpose Senior	KS	\$200,910	Executive Di	\$44,125	\$49,526	2024
Schuyler County Council On Aging	MO	\$201,267	Director	\$17,272	\$18,516	2025
Anderson Valley Senior Citizens	CA	\$201,687	Executive Di	\$18,436	\$16,113	2025
Stl Village Inc	MO	\$201,980	Executive Director	\$33,937	\$38,447	2023
The Senior Center Inc	NY	\$202,505	Executive Director	\$53,707	\$49,121	2025
Opal's Dream Foundation Inc	KY	\$198,438	Chief Operating Officer	\$66,177	\$76,049	2023
Caldwell Senior Center Inc	NC	\$198,398	Executive Di	\$57,886	\$62,140	2024
Canopy Of Neighbors Inc	NY	\$203,126	Executive Director	\$69,628	\$65,367	2024
Interlakes Community Caregivers Inc	NH	\$203,285	Executive Director	\$52,768	\$52,117	2023
Serving Older Adults Through Changing Ti	OH	\$197,600	Executive Director	\$28,600	\$31,471	2024
Menomonie Area Senior Center	WI	\$197,565	Executive Dir.	\$32,498	\$35,262	2024
Penns Village	PA	\$195,931	Executive Director	\$8,654	\$8,966	2024
Giles County Senior Citizens	TN	\$195,590	Executive Director	\$31,085	\$33,072	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lita Love Is The Answer	CA	\$195,577	Executive Dir.	\$70,538	\$65,151	2023
Center For Successful Aging	CA	\$195,248	Administrative Director	\$41,167	\$38,023	2023
Monroe County Senior Citizens And	TN	\$206,392	Executive Director	\$48,762	\$51,879	2025
Northwest Neighbors Network	WA	\$206,479	Director Of Community Operations & Outreach	\$100,341	\$96,091	2023
Senior Citizens Center	WI	\$193,775	Co-director	\$47,569	\$51,613	2024
Cwa Littleton Inc	CO	\$193,470	Executive Di	\$10,000	\$9,962	2024
Perry County Council On Aging Inc	IN	\$208,621	Executive Director	\$39,520	\$43,299	2024
Cochran County Senior Citizens Assn	TX	\$210,719	Manager	\$42,000	\$44,938	2023
Salida Senior Daycare Inc	CO	\$188,933	Executive Director	\$45,000	\$44,830	2024
Harpowell Aging At Home	ME	\$187,857	Director	\$1,000	\$1,040	2024
Pickett Fences Senior Services Inc	MD	\$217,855	President	\$13,000	\$13,000	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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 98 organizations. Compensation range \$1,040–\$97,007; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$200,485); for reference, expenses \$188,191 and assets \$115,576.
ROLE MATCH	Arthur Gray, reported title "MEMBER", 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	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	4 th
All sources (D + E + F), adjusted	0 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 (Arthur 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 98 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$400 is reasonable (approximately the 0th 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.