

Play Groundnyc Inc

Executive Director / CEO

EIN 811299756

NY · NTEE N32

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Yoni Kallai, Executive Director / CEO** (\$82,158) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

Benchmarked executive: Yoni Kallai — reported title "Interim ED", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N32).

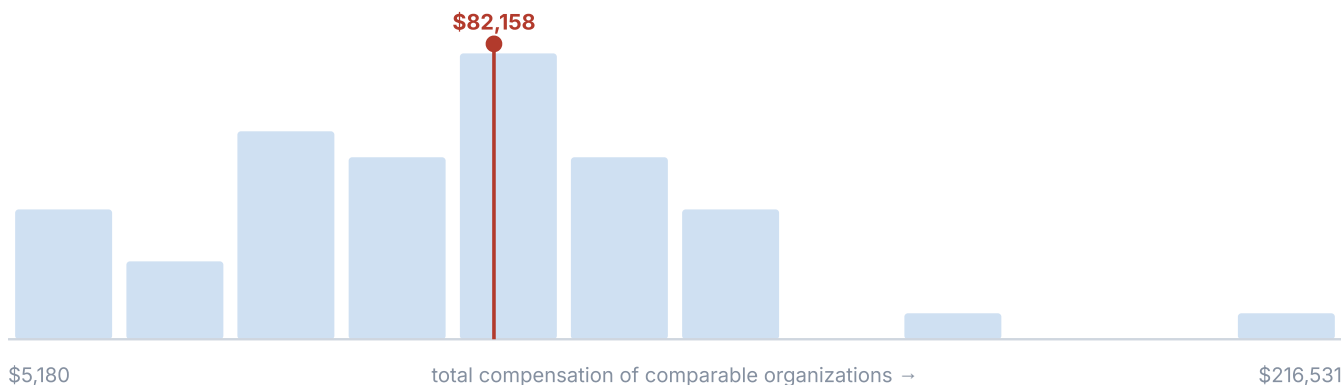
BUDGET Total revenue between \$323,272 and \$723,744 — 0.67x to 1.50x the subject's \$482,496 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N32), nationwide + budget 0.67–1.5x revenue.

48 organizations qualified on sector, size, and geography

→ **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,038	\$47,729	\$77,061	\$95,090	\$119,108	\$82,158
----------	----------	----------	----------	-----------	----------



■ 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 NY 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
Friends Of The Front Range Wildlife	CO	\$493,884	Executive Di	\$55,110	\$58,480	2024
Winooski Valley Park District	VT	\$465,557	Executive Director	\$86,383	\$99,062	2023
Downtown Providence Parks Network	RI	\$464,437	Executive Di	\$16,808	\$17,836	2024
Wood River Trails Coalition Inc	ID	\$460,102	Executive Director	\$81,502	\$98,781	2023
Mead Botanical Garden Inc	FL	\$505,171	Executive Di	\$73,377	\$78,537	2023
Wildrock Inc	VA	\$458,479	Executive Di	\$72,693	\$77,674	2024
Salems Riverfront Carousel	OR	\$443,872	Executive Dir.	\$92,300	\$94,857	2024
Friends Of Hamilton County Parks Inc	IN	\$440,844	Executive Dir.	\$70,000	\$84,105	2023
Derivera Park Trust	OH	\$437,948	Administrato	\$37,025	\$43,397	2024
Monongahela River Trails Conservancy Limited	WV	\$436,815	Executive Director	\$47,500	\$56,915	2024
Fort Wayne Trails Inc	IN	\$427,799	Former Exec	\$77,218	\$90,116	2024
National Parks Of Lake Superior Foundation	MN	\$423,277	Executive Director	\$87,600	\$95,790	2024
Friends Of The Gunpowder Falls State	MD	\$548,931	President	\$19,072	\$19,732	2024
Spring Creek Recreational Fund	NY	\$552,795	Exective Director	\$108,373	\$111,574	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Buckeye Trail Association Inc	OH	\$555,414	Executive Director	\$53,935	\$63,218	2024
Ranson Parks And Recreation Commission Inc	WV	\$408,753	Executive Director	\$23,841	\$29,410	2023
Clark Park Coalition	MI	\$408,303	Executive Di	\$55,000	\$64,680	2023
Trails 2000 Inc	CO	\$398,572	Executive Director	\$81,334	\$86,307	2024
Friends Of West University Parks Fund	TX	\$566,532	Executive Director	\$22,246	\$25,354	2023
Macungie Memorial Park Association	PA	\$567,364	Treasurer	\$54,063	\$59,663	2024
Vermont Parks Forever Inc	VT	\$568,635	Executive Director	\$61,130	\$68,091	2024
Mt Ascutney Outdoors Inc	VT	\$395,041	Executive Dir.	\$40,000	\$44,555	2024
Woodlands Conservancy	LA	\$391,920	Executive Director	\$68,000	\$82,863	2024
Ogden Dunes Home Association	IN	\$389,620	Treasurer	\$4,439	\$5,180	2024
Finger Lakes Trail Conference Inc	NY	\$388,351	Executive Director	\$48,333	\$48,333	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **48** organizations. Compensation range \$5,180–\$216,531; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$482,496); for reference, expenses \$379,821 and assets \$414,312.
ROLE MATCH	Yoni Kallai, reported title " <i>Interim ED</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	56 th
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	54 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 (Yoni Kallai) 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 10, 2026, comparing compensation against 48 similarly situated organizations (Same NTEE sector (N32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,158 is reasonable (approximately the 56th 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 10, 2026.