

Friends Of The Forest Hills Park Association

Executive Director / CEO

EIN 862316137

MI · NTEE N30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Moira Baylog, Executive Director / CEO** (\$8,325) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Moira Baylog — reported title "Campaign Director", 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 (N30).

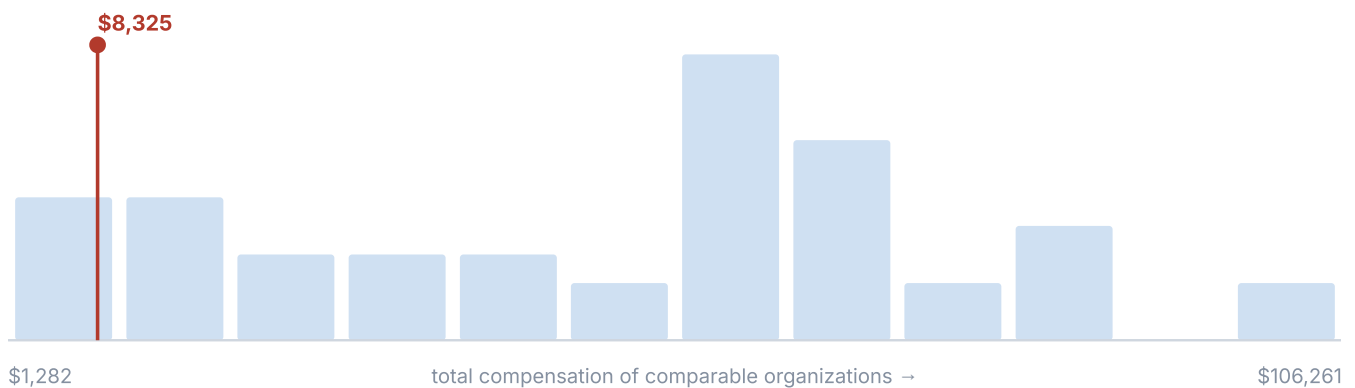
BUDGET Total revenue between \$261,479 and \$585,402 — 0.67x to 1.50x the subject's \$390,268 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N30), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography

→ **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,539

\$23,267

\$57,674

\$68,609

\$82,665

\$8,325

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 9TH
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\$8,325



■ 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 MI 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
Evansville Trails Coalition Inc	IN	\$385,067	Executive Director	\$62,054	\$61,581	2024
River City Inclusive Gymnastics Inc	VA	\$383,241	Ceo	\$53,586	\$50,127	2023
Bloom Fitness Corporation	TX	\$401,207	Executive Director	\$8,000	\$7,530	2024
Slippery Rock Area Parks And Recreation	PA	\$378,640	Director	\$46,722	\$45,141	2023
Move Inclusive Dance	TN	\$372,440	Executive Director	\$65,000	\$64,295	2024
East Side Youth Center Inc	PA	\$410,473	Director	\$15,000	\$14,492	2023
Inclusively Fit Foundation	MI	\$416,344	Exec Directo	\$72,800	\$70,711	2024
Nosotros Rock Climbing Gym	OH	\$359,884	Executive Director	\$64,928	\$69,357	2022
Pikeride Inc	CO	\$422,227	Executive Director	\$90,598	\$81,751	2024
Nile Swim Club Of Yeadon	PA	\$423,223	Board Member	\$3,407	\$3,292	2023
Friends Of Community Fitness	ME	\$356,036	Executive Director	\$77,606	\$71,243	2025
Tri Yoga International	CA	\$429,524	President	\$42,000	\$33,249	2025
Alabama Recreation & Parks Assoc Inc	AL	\$350,398	Executive Director	\$59,400	\$60,388	2024
Southern Off-road Bicycle Association	GA	\$349,267	Executive Director	\$65,000	\$61,503	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pacific Northwest Parkour Association	OR	\$342,633	Executive Director	\$40,873	\$35,719	2024
I Dance Adaptive Performing Arts	OH	\$454,111	President/di	\$106,613	\$106,261	2024
United States Secret Service Employee	DC	\$454,961	Executive Director	\$4,474	\$3,804	2023
Teton Rock Gym Inc	ID	\$314,684	Executive Di	\$62,140	\$62,206	2024
Southern Off Road Bicycle	NC	\$467,008	Executive Di	\$59,800	\$58,146	2024
Fayette Area Lions Den Inc	PA	\$309,971	Executive Director	\$45,311	\$42,521	2024
Prospect Mountain Association Inc	VT	\$473,412	Director	\$61,464	\$58,218	2024
Indiana Park And Recreation Association	IN	\$474,097	Executive Director	\$101,376	\$103,575	2023
A Carousel For Missoula	MT	\$305,508	Executive Di	\$56,632	\$59,143	2023
Girls On The Run Central Virginia	VA	\$305,047	Executive Director	\$28,216	\$25,637	2024
Clark Family Center	OR	\$480,365	Executive Director	\$19,171	\$17,248	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 **46** organizations. Compensation range \$1,282–\$106,261; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$390,268); for reference, expenses \$35,583 and assets \$397,430. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Moira Baylog, reported title "*Campaign Director*", 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 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	9 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 (Moira Baylog) 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 46 similarly situated organizations (Same NTEE sector (N30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,325 is reasonable (approximately the 9th 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.