

Borrer Family Foundation

Executive Director / CEO

EIN 200523484

OH · NTEE T12

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Douglas F Kridler, Executive Director / CEO** (\$105,945) against **every comparable organization** that fit the selection criteria — **110** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Douglas F Kridler — reported title “ASST SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

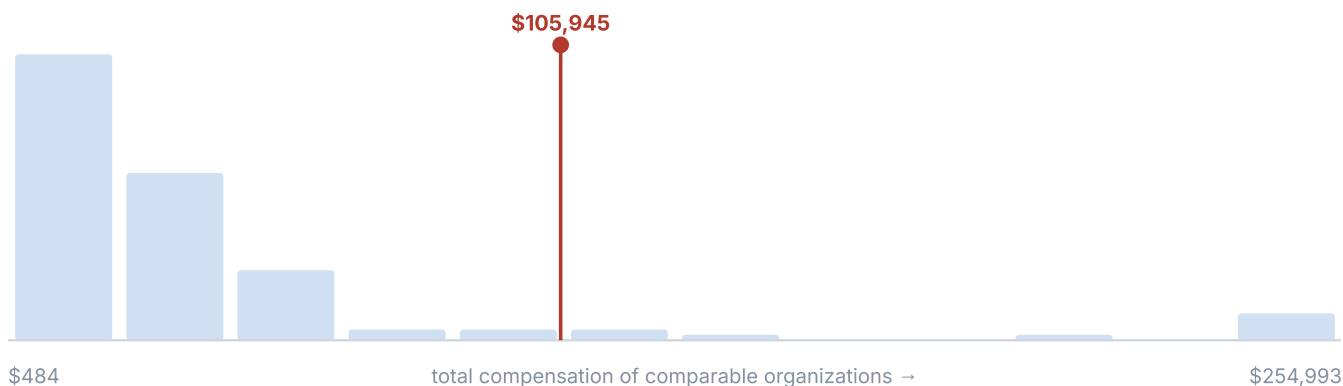
SECTOR Organizations sharing the subject's NTEE classification (T12).

BUDGET Total revenue between \$27,482 and \$61,527 — 0.67x to 1.50x the subject's \$41,018 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

110 organizations qualified on sector, size, and geography → **110** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,527

\$9,084

\$22,641

\$40,293

\$75,580

\$105,945



■ 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 OH 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
Tekamah Community Foundation	NE	\$41,138	Sec-tres	\$1,800	\$1,828	2023
Louis And Frances Swinken Supporting	KS	\$41,221	Cfo	\$18,771	\$18,597	2024
Penn-liberty Holding Company	PA	\$40,510	President/director	\$220,083	\$207,217	2023
Perlman Family Foundation Inc	NJ	\$41,826	Secretary And Treasurer	\$11,500	\$9,694	2023
Hudson Headwaters Health Foundation Inc	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	\$72,068	2024
University Of Northern Iowa Research	IA	\$40,068	President	\$49,744	\$51,425	2023
Carson Tahoe Hospital Medical Staff Fund Inc	NV	\$39,892	President	\$16,000	\$14,708	2024
Strattec Foundation Inc	WI	\$42,304	Secretary (End 8/24)	\$61,114	\$58,532	2024
Nathalie & Theodore Jones Charitable	MA	\$42,445	Trustee	\$9,197	\$7,579	2024
Boston Charitable Trust Fund	MA	\$39,359	Cfo, Collector-treasurer	\$27,099	\$22,332	2024
Hughes Memorial Trust	IA	\$39,308	President	\$9,028	\$9,333	2023
Fischmann Berman Family Foundation	PA	\$42,737	Secretary/treasurer	\$10,675	\$9,763	2024
North Hudson Community Action Foundation Inc	NJ	\$39,288	Director	\$3,399	\$2,711	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dentaquest Care Group Inc	MA	\$39,146	President/director [7/20/2024 - 12/31/2024]	\$62,202	\$51,260	2024
Nathalie & Theodore Jones Charitable	MA	\$42,944	Trustee	\$8,363	\$7,095	2023
Max M And Marjorie S Fisher Support	MI	\$42,961	Assistant Secretary	\$26,189	\$24,790	2024
Btcf Resources Inc	MA	\$39,006	Interim President/ceo, Eff. 9/2024	\$38,088	\$31,388	2024
Bruce J Anderson Foundation	MA	\$43,181	Treasurer & Trustee	\$65,842	\$55,862	2023
Foundation Property Inc	PA	\$38,813	President/ceo	\$23,750	\$22,362	2023
Lezah Stenger Foundation	MO	\$43,227	Director	\$35,676	\$34,652	2024
Ccarc Foundation Inc	CT	\$43,262	Ceo	\$22,077	\$19,544	2023
Vip Foundation Inc	AZ	\$43,352	Executive Dir.	\$12,700	\$11,532	2023
Lake View Memorial Hospital Foundation	MN	\$43,543	St. Luke's Co-president/ce0	\$79,070	\$73,767	2023
Shaevsky Family Foundation	MI	\$38,406	Treasurer	\$26,189	\$24,790	2024
Local 2222 Ibew Benevolent Fund Tr	MA	\$38,181	President Trustee/ Retired 12/2023- Deceased	\$8,510	\$7,220	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	110 organizations. Compensation range \$484–\$254,993; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$41,018); for reference, expenses \$47,099 and assets \$596,902.
ROLE MATCH	Douglas F Kridler, reported title "ASST SECRETARY", 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	71 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	92 nd
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	94 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 (Douglas F Kridler) 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 110 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$105,945 is reasonable (approximately the 92nd 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.