

Tri-county Memorial Foundation Inc

Executive Director / CEO

EIN 300093022

WI · NTEE E12

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Scott Rathgaber, Executive Director / CEO** (\$68,728) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

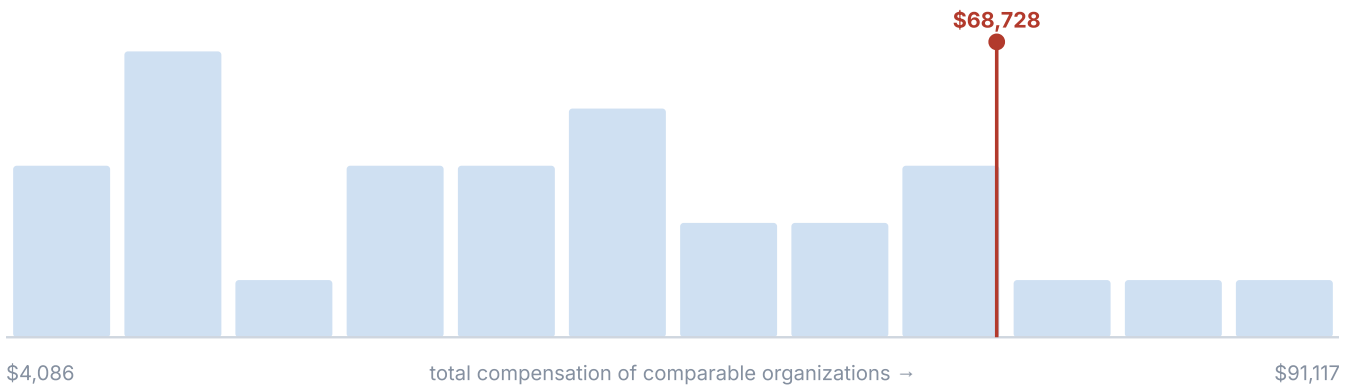
Benchmarked executive: Scott Rathgaber — reported title “CEO-BGHS”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E12).
BUDGET	Total revenue between \$119,438 and \$267,400 — 0.67x to 1.50x the subject's \$178,267 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E12), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,001	\$16,894	\$37,928	\$56,362	\$69,639	\$68,728
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● 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 WI 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
Noise For Now	NM	\$178,767	Executive Dir.	\$64,698	\$68,598	2023
Lancaster Patient Care Center	NH	\$179,000	System Ceo	\$18,318	\$16,196	2024
Frank Hadley And Cornelia Root Ginn	OH	\$175,530	Treasurer	\$46,913	\$47,577	2024
Kansas Children's Foundation	KS	\$181,090	Executive Director	\$88,083	\$91,117	2024
Creel Family Philanthropies	TX	\$181,568	Executive Di	\$8,496	\$8,138	2024
Tsf Incorporated	DE	\$183,778	President	\$44,200	\$42,665	2023
Pcc Foundation	IL	\$166,555	Director, Started Oct 2024	\$4,456	\$4,086	2025
Lawndale Christian Supporting	IL	\$194,660	President	\$17,947	\$16,894	2024
Circle Of Hope Inc	CA	\$159,841	Ceo	\$45,872	\$37,928	2024
District 7 Hospital Emergency Planning	IN	\$197,219	Non-voting Treasurer/fisca	\$54,158	\$54,687	2024
Upland Hills Health Foundation Inc	WI	\$157,040	President/ceo - Uhh	\$27,818	\$27,818	2024
Cooper Trooper Foundation	TN	\$156,117	Executive Director	\$36,000	\$37,303	2023
Van Sciver Corporation	NJ	\$200,632	President & Ceo	\$59,580	\$52,440	2023
Living Organ Donor Assistance Fund	CA	\$155,462	Director/ceo	\$77,000	\$65,545	2023
Medical Staff Of Englewood Hospital	NJ	\$152,463	President	\$30,000	\$26,405	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Legacy Connection	AZ	\$147,848	Director/ceo	\$35,595	\$32,778	2024
Stroke Awareness Oregon	OR	\$216,611	Executive Director	\$44,897	\$41,102	2023
Bridge To A Cure Foundation Inc	FL	\$216,743	Executive Director	\$14,000	\$12,593	2024
The Parachute Foundation	MN	\$216,984	President	\$26,366	\$25,683	2023
Brunswick Novant Medical Center	NC	\$139,045	Exec Director	\$14,316	\$14,582	2023
Colorado Safety Net Collaborative	CO	\$138,886	Managing Consultant	\$50,000	\$47,263	2023
Adams County Medical Foundation Inc	OH	\$222,998	Exec Director	\$79,558	\$80,685	2024
Church Home & Hosp Of The City Of	MD	\$132,854	President/director	\$68,921	\$63,520	2023
Newberry County Hospital Foundation Inc	SC	\$224,812	Vice-chair	\$9,645	\$9,635	2024
Legacy Donor Foundation	LA	\$128,010	Executive Director	\$70,000	\$73,805	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 29 organizations. Compensation range \$4,086–\$91,117; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$178,267); for reference, expenses \$74,077 and assets \$1,459,674. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Scott Rathgaber, reported title "*CEO-BGHS*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 11 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	90 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	97 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 (Scott Rathgaber) 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 29 similarly situated organizations (Same NTEE sector (E12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,728 is reasonable (approximately the 90th 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.