

Pancratz Family Foundation

Executive Director / CEO

EIN 431968320
 ND · NTEE T30
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Eric Wilkie, Executive Director / CEO** (\$29,687) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

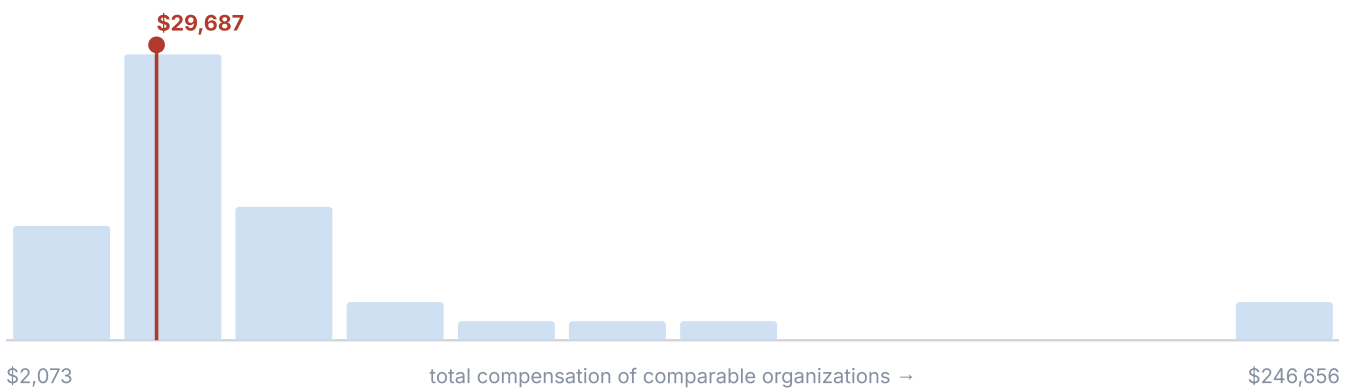
Benchmarked executive: Eric Wilkie — reported title “SECRETARY/TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$9,814 and \$21,972 — 0.67x to 1.50x the subject's \$14,648 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

35 organizations qualified on sector, size, and geography → **35** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,293	\$25,580	\$40,583	\$57,207	\$100,604	\$29,687
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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 ND 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
Ycc Foundation	UT	\$14,482	Executive Di	\$14,654	\$14,071	2023
Friends Of Community Memorial Hospital -	IL	\$14,904	Anderson Healthcare Ceo	\$54,685	\$48,990	2024
For The Children Foundation	MO	\$14,284	Executive Director	\$71,553	\$71,098	2023
Foundation For Illinois Colonial And	IL	\$15,056	Executive Director	\$63,000	\$58,106	2023
Cns Healthcare Foundation	MI	\$13,950	Director	\$43,682	\$41,085	2024
Prairie Minerals Foundation	IL	\$13,570	Asst. Treasurer & Asst. Secretary	\$48,056	\$43,051	2024
Injam	TX	\$16,107	Secretary-tres	\$60,000	\$56,307	2023
Linder Pine Supporting Org	GA	\$12,936	Trustee	\$43,022	\$40,583	2023
Libman Family Foundation Inc	MD	\$16,690	President & Public Dir. Until 07/24	\$30,197	\$25,726	2024
Rina & Samuel M Frankel Family	OH	\$16,706	Treasurer Thru 9/20/2022	\$40,331	\$40,075	2023
Joel H & Lorraine Shapiro Family	MI	\$12,426	Treasurer	\$26,189	\$24,632	2024
Cortland & Ella Brovitz Foundation	NY	\$17,049	Secretary	\$30,887	\$25,433	2024
Leo Rose Jr And Charlotte Rose Family	FL	\$17,706	Board Member	\$279,869	\$246,656	2023
David And Regina Weinberg	MD	\$17,849	President & Public Dir. Until 07/24	\$30,197	\$25,726	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Darlington Community Foundation	SC	\$17,912	Executive Di	\$84,000	\$79,854	2024
Sebastian Paul Long Testamentary Trust	AL	\$18,008	Trustee	\$43,115	\$42,444	2024
The Judith And Michael Berman Foundation	MN	\$10,747	Director	\$38,377	\$35,576	2023
Goodman Supporting Foundation	IL	\$10,653	Vice President & Treasurer	\$143,538	\$128,589	2024
Scholnick Family Foundation	OH	\$10,098	Treasurer	\$40,331	\$40,075	2023
Candlelighters Of El Paso Foundation	TX	\$19,676	Ceo	\$7,598	\$6,926	2024
Gha Autism Supports Foundation	NC	\$19,905	Ceo	\$260,099	\$238,584	2025
Stanley & Margaret Winkelman Foundation	MI	\$19,997	Treasurer	\$26,189	\$24,632	2024
Ywca Of Lubbock Legacy Fund Inc	TX	\$20,125	Ceo	\$14,855	\$13,941	2023
Chrissie Shull Elmore Safety Harbor Library Fund	SC	\$20,216	Trustee	\$2,181	\$2,073	2024
Irving B Fine Family Foundation	OH	\$20,344	Trustee & Treasurer Thru 5/4/2023	\$40,331	\$40,075	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND 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 ND 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	35 organizations. Compensation range \$2,073–\$246,656; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$14,648); for reference, expenses \$9,173 and assets \$316,757.
ROLE MATCH	Eric Wilkie, reported title "SECRETARY/TREASURER", 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	29 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	34 th
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	29 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 (Eric Wilkie) 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 35 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,687 is reasonable (approximately the 34th 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.