

Friends Of Fmc Foundation Inc

Executive Director / CEO

EIN 431975486

MT · NTEE T20

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Karol Zachmann, Executive Director / CEO** (\$17,481) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

Benchmarked executive: Karol Zachmann — reported title “Foundation Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T20).

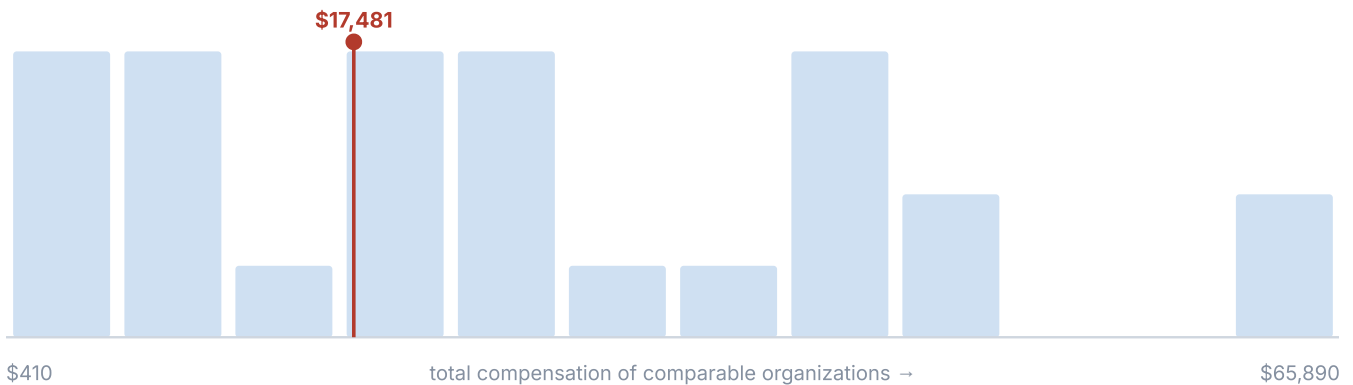
BUDGET Total revenue between \$94,683 and \$211,977 — 0.67x to 1.50x the subject's \$141,318 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T20), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography

→ **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,862	\$10,869	\$25,077	\$39,110	\$46,900	\$17,481
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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 MT 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
Frank & Kathleen Blair & Christine	MD	\$141,614	President	\$7,000	\$6,071	2024
Education Foundation Of Greenville	MI	\$142,913	Executive Di	\$11,273	\$10,794	2024
Renaissance Newark Foundation Inc	NJ	\$145,804	Past Secretary	\$24,905	\$20,628	2024
Greenwood Heritage Foundation	SC	\$129,555	President/ceo	\$45,508	\$45,344	2023
Architectural Woodwork Institute	VA	\$128,460	Secretary	\$45,856	\$41,075	2024
Interfaith Caregivers Inc	NY	\$122,420	Executive Director	\$57,046	\$49,234	2023
Bunny And Alan Bernstein Family	MD	\$160,864	Public Director	\$36,499	\$31,656	2024
Albers Family Affiliated Fund Of Occf	OK	\$169,601	Secretary/trustee	\$25,864	\$27,201	2023
First Baptist Church Of Phoenix	AZ	\$170,980	Treasurer (Thru 12/23)	\$29,610	\$26,418	2024
The Langford Family Foundation	FL	\$110,132	Director	\$5,113	\$4,456	2024
Ancor Foundation Inc	VA	\$109,806	Chief Executive Officer	\$66,140	\$60,994	2023
Kansas Farm Bureau Legal Foundation	KS	\$175,550	President/di	\$21,168	\$21,215	2024
Kelley Family Foundation	OH	\$180,150	Secretary	\$26,221	\$25,100	2025
Bonifacio Place Inc	CA	\$180,523	Ceo	\$47,732	\$39,366	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Mabel Fire Dept Relief Association	MN	\$101,861	Gambling Manager	\$5,600	\$5,133	2024
The Dove Foundation	VA	\$98,402	President	\$458	\$410	2024
Stanley J Bushman Supporting Foundation	KS	\$97,738	President & Ceo	\$16,608	\$16,645	2024
Eden Incorporated	IL	\$185,739	Intl Director	\$42,600	\$38,853	2024
Continental Divide Color Guard Circuit	CO	\$185,947	Treasurer	\$1,000	\$890	2024
Maxwell And Marjorie Jospey	MI	\$94,989	Treasurer	\$26,189	\$25,077	2024
Pediatric Foundation Of Georgia	GA	\$94,850	Executive Di	\$21,509	\$20,063	2024
Faith Foundation Of Central Florida Inc	FL	\$194,655	Executive Director	\$49,000	\$41,603	2025
Bigfork Playhouse Children's	MT	\$198,369	Vice Preside	\$64,000	\$65,890	2023
Growing Years Children's Academy	CA	\$206,512	President	\$26,000	\$21,443	2023
Us Presidential Scholars Foundation	MA	\$206,776	Interim Exec Director	\$7,520	\$6,269	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 27 organizations. Compensation range \$410–\$65,890; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$141,318); for reference, expenses \$107,712 and assets \$1,743,480.
ROLE MATCH	Karol Zachmann, reported title " <i>Foundation Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 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	33 rd
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	44 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 (Karol Zachmann) 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 27 similarly situated organizations (Same NTEE sector (T20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,481 is reasonable (approximately the 33rd 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.