

# Friends Of The Portland Community Free Clinic

Executive Director / CEO

EIN 462965702  
 ME · NTEE B12  
 FY ending 2023-06-30  
**June 9, 2026**

This analysis benchmarks the total compensation of **Leslie Nicoll, Executive Director / CEO** (\$12,360) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Leslie Nicoll — reported title “Ex-Officio”, 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 (B12).
BUDGET	Total revenue between \$163,863 and \$366,858 — 0.67x to 1.50x the subject's \$244,572 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

**76** organizations qualified on sector, size, and geography → **76** within the band from the benchmarked peer set.

## Distribution of comparable compensation



<b>\$7,529</b> 10TH	<b>\$15,723</b> 25TH	<b>\$36,694</b> MEDIAN	<b>\$65,948</b> 75TH	<b>\$85,677</b> 90TH	<b>\$12,360</b> THIS ORG · 16TH
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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 ME 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
<a href="#">Safer Diy Spaces Inc</a>	CA	\$243,732	Executive Director	\$95,388	<b>\$82,257</b>	2023
<a href="#">Katie Weingartner Foundation</a>	NV	\$245,727	Executive Director	\$37,596	<b>\$36,555</b>	2024
<a href="#">Afghanistan Peacebuilding Initiative</a>	IN	\$245,775	President/director	\$5,500	<b>\$5,626</b>	2024
<a href="#">Greater Atlanta Christian Foundation Inc</a>	GA	\$246,608	President Of Gacs	\$81,293	<b>\$81,629</b>	2023
<a href="#">The Fleischer Foundation</a>	IL	\$246,611	President	\$16,533	<b>\$15,767</b>	2024
<a href="#">Education Foundation Of Stanislaus</a>	CA	\$248,279	Ceo	\$11,500	<b>\$9,632</b>	2024
<a href="#">State College Area School District</a>	PA	\$240,559	Executive Director	\$72,159	<b>\$69,801</b>	2024
<a href="#">The Manufacturers Education Foundation Inc</a>	GA	\$249,192	President & Ceo	\$44,044	<b>\$42,957</b>	2024
<a href="#">The Wildcat Foundation</a>	PA	\$250,909	Frmr Exec Di	\$50,219	<b>\$50,013</b>	2023
<a href="#">South Dade Education Fund Inc</a>	FL	\$235,957	President	\$114,247	<b>\$104,107</b>	2024
<a href="#">William S Hart Education Foundation</a>	CA	\$235,818	Executive Director	\$61,832	<b>\$53,320</b>	2023
<a href="#">Educational Media Company At</a>	VA	\$258,296	General Mana	\$15,000	<b>\$13,687</b>	2025
<a href="#">Link To Libraries Inc</a>	MA	\$258,547	President Ceo	\$75,000	<b>\$67,306</b>	2023
<a href="#">Friends Of Guadalupe</a>	UT	\$261,050	President	\$34,977	<b>\$35,750</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Learning In Color Corporation</a>	GA	\$262,411	Executive Dir.	\$77,280	<b>\$75,373</b>	2024
<a href="#">Wilson Education Foundation</a>	PA	\$226,468	Executive Director	\$33,250	<b>\$32,164</b>	2024
<a href="#">Ferndale Public Schools Foundation</a>	WA	\$225,437	Executive Director	\$4,794	<b>\$4,163</b>	2024
<a href="#">Eastlake Educational Foundation</a>	CA	\$223,340	Executive Director	\$80,262	<b>\$65,495</b>	2025
<a href="#">Manheim Central Foundation For</a>	PA	\$222,472	Executive Di	\$30,000	<b>\$28,272</b>	2025
<a href="#">Boston Renaissance Charter Public School</a>	MA	\$267,607	President	\$32,238	<b>\$28,931</b>	2023
<a href="#">Native Nations Education Foundation</a>	HI	\$268,809	Executive/project Director	\$72,100	<b>\$62,615</b>	2024
<a href="#">Daring Girls</a>	CO	\$273,741	Executive Di	\$108,460	<b>\$103,861</b>	2023
<a href="#">Germantown Education Foundation</a>	TN	\$274,516	Executive Director	\$70,000	<b>\$71,373</b>	2024
<a href="#">Mequon-thiensville Education Foundation Inc</a>	WI	\$214,357	Executive Director	\$32,500	<b>\$33,896</b>	2023
<a href="#">Sempere Quaere Verum Inc</a>	MN	\$276,254	President	\$5,300	<b>\$5,230</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	76 organizations. Compensation range \$715–\$426,777; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$244,572); for reference, expenses \$169,837 and assets \$371,810.
ROLE MATCH	Leslie Nicoll, reported title " <i>Ex-Officio</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	16 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	16 <sup>th</sup>
Reportable pay only (column D), adjusted	32 <sup>nd</sup>
All sources (D + E + F), adjusted	13 <sup>th</sup>

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 (Leslie Nicoll) 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 76 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$12,360 is reasonable (approximately the 16<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.