

# Wilkes Medical Center Foundation

Executive Director / CEO

EIN 822345613  
 NC · NTEE E12  
 FY ending 2024-12-31  
**June 10, 2026**

This analysis benchmarks the total compensation of **Graylin Carlton, Executive Director / CEO** (\$31,209) against **every comparable organization** that fit the selection criteria — **44** 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:** Graylin Carlton — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

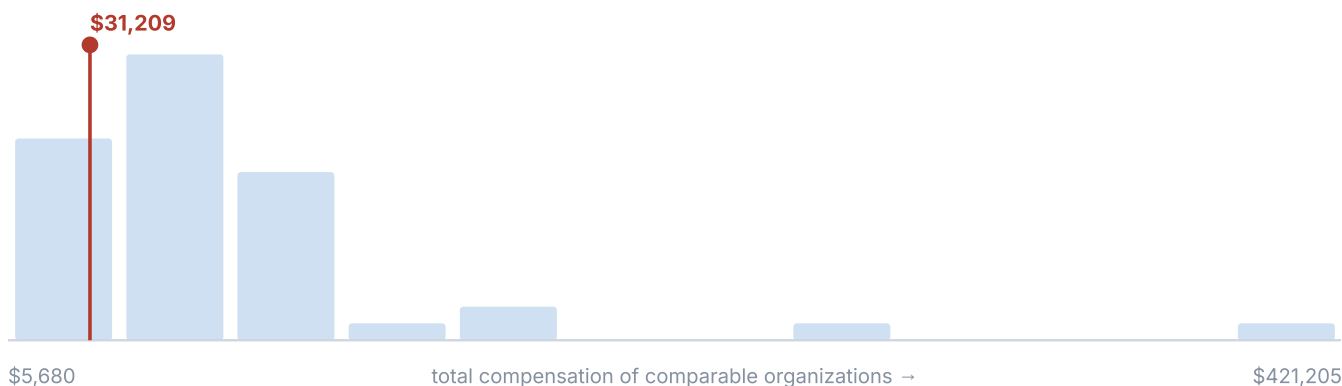
**SECTOR** Organizations sharing the subject's NTEE classification (E12).

**BUDGET** Total revenue between \$331,909 and \$743,080 — 0.67x to 1.50x the subject's \$495,387 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (E12), nationwide + budget 0.67–1.5x revenue.

**44** organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,397	\$39,939	\$58,895	\$87,168	\$122,621	\$31,209
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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 NC 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="#">Dc Firefighters Burn Foundation</a>	DC	\$488,251	President	\$21,625	<b>\$18,366</b>	2024
<a href="#">Bio Ventures For Global Health</a>	WA	\$504,858	President & Ceo	\$486,109	<b>\$421,205</b>	2024
<a href="#">Chris Klug Foundation</a>	CO	\$485,000	Executive Director	\$86,750	<b>\$82,882</b>	2023
<a href="#">Generation U Inc</a>	CO	\$509,009	Chair	\$66,437	<b>\$61,654</b>	2024
<a href="#">Georgia Alzheimer's Foundation Inc</a>	GA	\$510,619	Executive Director	\$85,000	<b>\$82,715</b>	2024
<a href="#">Silver State Hope Fund</a>	NV	\$515,883	Exec Dir & T	\$76,000	<b>\$71,827</b>	2025
<a href="#">South Dakota Health Care Coalition</a>	SD	\$517,007	Executive Di	\$131,467	<b>\$144,568</b>	2023
<a href="#">Heal Trafficking Inc</a>	CA	\$517,213	Ceo	\$70,000	<b>\$60,227</b>	2023
<a href="#">Ghf Community Fund</a>	WA	\$451,308	President/ceo	\$49,559	<b>\$52,051</b>	2020
<a href="#">Cdphp Foundation Inc</a>	NY	\$546,723	Former Executive Director	\$16,683	<b>\$15,021</b>	2023
<a href="#">Yoakum Community Hospital Foundation</a>	TX	\$441,581	Ex-officio	\$35,104	<b>\$34,988</b>	2023
<a href="#">Libbys Friends</a>	AL	\$436,148	Executive Dir.	\$30,000	<b>\$31,367</b>	2024
<a href="#">Brain Injury Association Of Sc</a>	SC	\$559,214	Executive Di	\$70,398	<b>\$71,078</b>	2024
<a href="#">St Joseph's Hospital Foundation</a>	ND	\$559,398	Sjh President/ceo	\$15,530	<b>\$16,982</b>	2023
<a href="#">Women's Cancer Research Foundation</a>	CA	\$431,240	President	\$185,371	<b>\$154,915</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Montana Consortium For Urban Indian</a>	MT	\$425,000	Executive Director	\$9,600	<b>\$10,311</b>	2023
<a href="#">Operation Enduring Support Inc</a>	TX	\$404,507	Executive Director	\$63,500	<b>\$61,475</b>	2024
<a href="#">Elevator Constructors Local 5 Charitable</a>	PA	\$400,476	Trustee	\$96,558	<b>\$95,943</b>	2023
<a href="#">Dignity Health Foundation</a>	CA	\$592,273	Ex-officio Member/president	\$291,522	<b>\$250,822</b>	2023
<a href="#">Pitt Hopkins Research Foundation</a>	NC	\$598,736	President And Director	\$50,000	<b>\$50,000</b>	2024
<a href="#">Saint Pio Foundation Inc</a>	NY	\$607,763	Ceo/president	\$115,000	<b>\$100,572</b>	2024
<a href="#">Pink Warrior Advocates</a>	TX	\$379,157	Director Of Programs	\$48,000	<b>\$47,842</b>	2023
<a href="#">Little Hercules Foundation Inc</a>	OH	\$612,650	Board Chair	\$102,308	<b>\$104,871</b>	2024
<a href="#">Augustana Care Foundation</a>	MN	\$376,914	President/ceo	\$108,350	<b>\$106,675</b>	2023
<a href="#">Kansas Dental Charitable Foundation</a>	KS	\$376,412	Executive Director	\$7,099	<b>\$7,642</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **44** organizations. Compensation range \$5,680–\$421,205; filing years 2020–2025.

SIZE BASIS	Matched on total revenue (\$495,387); for reference, expenses \$900,123 and assets \$13,816,625. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Graylin Carlton, reported title " <i>DIRECTOR</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	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	16 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	18 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	48 <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 (Graylin Carlton) 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 10, 2026, comparing compensation against 44 similarly situated organizations (Same NTEE sector (E12), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$31,209 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 10, 2026.