

Friends Of The Fonta Flora State Trail

Executive Director / CEO

EIN 844922798

NC · NTEE N01

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sigmon Jessica, Executive Director / CEO** (\$24,035) against **every comparable organization** that fit the selection criteria — **1171** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

Benchmarked executive: Sigmon Jessica — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N01).
BUDGET	Total revenue between \$170,614 and \$381,972 — 0.67x to 1.50x the subject's \$254,648 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

1,171 organizations qualified on sector, size, and geography → **1,171** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,630	\$8,831	\$24,924	\$51,762	\$72,683	\$24,035
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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
Great Bay Rowing Inc	NH	\$254,822	Director	\$1,920	\$1,716	2024
Pembina County Annual Fair And Exhibition Association	ND	\$254,368	Treasurer	\$4,235	\$4,631	2023
Soccer Club Of Oak Ridge Inc	TN	\$254,945	President	\$1,000	\$991	2025
North Jersey Super Football Conference Inc	NJ	\$254,114	President	\$8,000	\$6,735	2025
Goals For Girls Inc	DC	\$255,492	Executive Dir.	\$93,235	\$79,182	2024
Tualatin Hills Water Polo Club Inc	OR	\$253,791	President	\$36,000	\$33,311	2023
Bend Pickleball Club	OR	\$255,527	President	\$7,500	\$6,741	2024
Waha Inc	WV	\$255,658	President	\$1,319	\$1,347	2025
Camp Bethany Inc	OH	\$255,682	Camp Manager	\$29,000	\$30,605	2023
Community Swim Club	WA	\$255,736	President	\$3,725	\$3,323	2023
Casper Boxing Club	WY	\$253,546	Executive Director	\$36,923	\$38,265	2024
Capital Ice Volleyball Club	WA	\$253,501	President	\$4,500	\$3,899	2024
Hudson Rod & Gun Club Inc	WI	\$253,407	Vice Preside	\$3,284	\$3,319	2024
Santa Barbara Premier Water Polo	CA	\$255,890	Director	\$13,000	\$10,864	2024
Hingham Youth Soccer Inc	MA	\$255,905	Registrar And League Manag	\$30,000	\$26,091	2024
Northern Columbia Community And Cultural Center	PA	\$253,387	Executive Director	\$27,728	\$26,761	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Coastal Crush Recreational Lacrosse Inc	VA	\$255,922	Ceo	\$44,220	\$40,256	2025
Michigan's Capital Area Basketball Club	MI	\$255,959	President	\$16,000	\$16,456	2023
District Nine Idaho High School	ID	\$256,076	Director/treasurer	\$1,500	\$1,544	2024
Rising Tide Volleyball	SC	\$253,201	President	\$27,552	\$27,818	2024
High Desert Devo Inc	CO	\$253,184	Executive Director	\$29,456	\$27,335	2024
Scott Robertson Memorial Junior Golf	VA	\$256,195	Executive Director	\$70,168	\$67,506	2023
Chile Pepper Inc	AR	\$256,225	Executive Director	\$20,000	\$21,757	2024
National Strength And Conditioning	CO	\$256,357	Executive Director	\$36,008	\$32,555	2025
Az Fire Basketball Club	AZ	\$256,379	Officer	\$17,250	\$16,056	2024

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.

■ Sample, role match & sensitivity

PEER COUNT	1171 organizations. Compensation range \$1–\$328,554; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$254,648); for reference, expenses \$270,012 and assets \$62,395.
ROLE MATCH	Sigmon Jessica, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 16 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	49 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	48 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 (Sigmon Jessica) 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 1171 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,035 is reasonable (approximately the 49th 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.