

Foundation For Children's Care

Executive Director / CEO

EIN 912145422

CA · NTEE T12

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Matthew Cook, Executive Director / CEO** (\$47,873) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Matthew Cook — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T12).

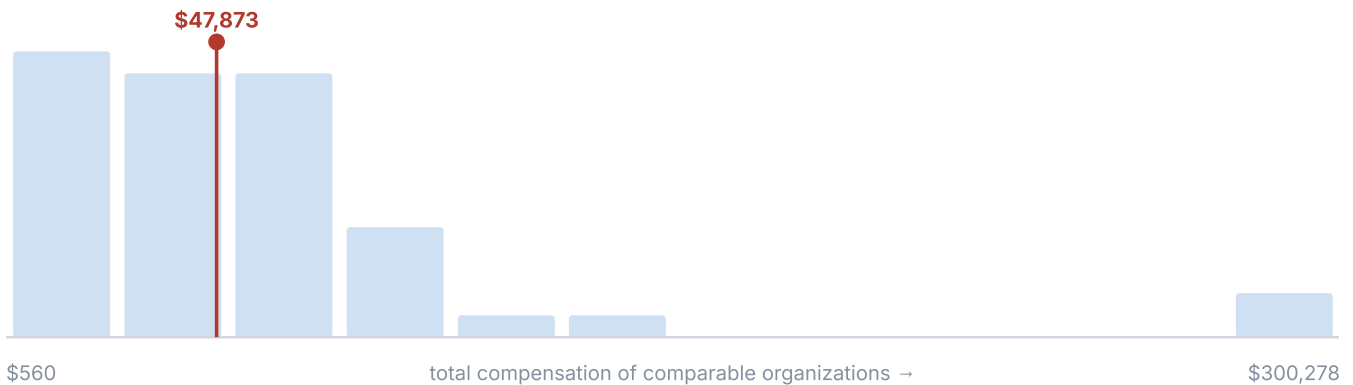
BUDGET Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography

→ **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,545	\$19,299	\$48,559	\$64,367	\$97,659	\$47,873
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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 CA 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
Ernest Lieblich Foundation	CA	\$0	Board Member	\$57,080	\$55,442	2024
The Venice Endowment Inc	FL	\$0	President/ceo	\$28,165	\$29,762	2024
Gulf Coast Strategic Investments Inc	FL	\$0	President	\$28,165	\$29,762	2024
Woodrun Foundation	MI	\$0	Treasurer	\$26,189	\$30,407	2024
National Black Trans Advocacy Coalition	TX	\$0	Executive Director	\$92,875	\$101,809	2025
Valleycare Senior Housing Inc	CA	\$0	President & Ceo	\$284,122	\$275,971	2024
Jewish Family & Children's Foundation	MA	\$0	Chief Executive Officer	\$9,110	\$9,209	2024
March Foundation	TN	\$0	President	\$50,479	\$58,147	2025
Germantown United Methodist Church Found	TN	\$0	President	\$50,479	\$58,147	2025
United Way Foundation Of Central Wa	WA	\$0	Secretary	\$99,350	\$100,054	2024
The Community Builders Charitable Trust	MA	\$0	Trustee	\$45,315	\$45,805	2024
Ncf Giving Inc	TX	\$0	President	\$44,237	\$49,776	2024
J A Turner Family Foundation	NC	\$0	Member	\$258,355	\$300,278	2024
Isles Community Foundation Inc	NJ	\$0	Managing Director	\$18,711	\$18,791	2024
Charitable Gift Foundation	AL	\$0	Executive Director	\$5,346	\$6,497	2024
Seymour Family Foundation	NC	\$0	Member - Outgoing	\$48,258	\$56,088	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Neubauer Family Charitable Trust	CA	\$0	Secretary	\$90,823	\$88,217	2024
Empower Dallas Foundation Inc	TX	\$0	President	\$13,576	\$15,276	2024
Southeast Michigan Opportunity Trust	MI	\$0	Co-trustee	\$64,903	\$75,355	2024
Greater St Louis Real Estate Foundation	MO	\$0	Secretary	\$14,923	\$17,779	2024
Metropolitan Foundation Of Atlanta Inc	GA	\$0	President	\$82,016	\$92,762	2024
Ase Educational Foundation	MI	\$0	Ceo & Pres	\$36,711	\$42,623	2024
Altenheim Properties Inc	OH	\$0	Ceo	\$34,261	\$40,818	2024
The Witte Foundation	TX	\$0	President	\$497	\$560	2024
The Coastal Georgia Foundation	GA	\$0	Secretary	\$5,829	\$6,593	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	46 organizations. Compensation range \$560–\$300,278; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$0 and assets \$246,147.
ROLE MATCH	Matthew Cook, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	43 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	48 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	96 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 (Matthew Cook) 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 46 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,873 is reasonable (approximately the 48th 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.