

Simmons & Associates Educational Fd Inc

Executive Director / CEO

EIN 030490907

CO · NTEE D03

FY ending 2024-10-31

June 13, 2026

This analysis benchmarks the total compensation of **Sue Wisemandvm-sa Intermount, Executive Director / CEO** (\$9,000) against **every comparable organization** that fit the selection criteria — **143** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations **below the typical range for comparable organizations**

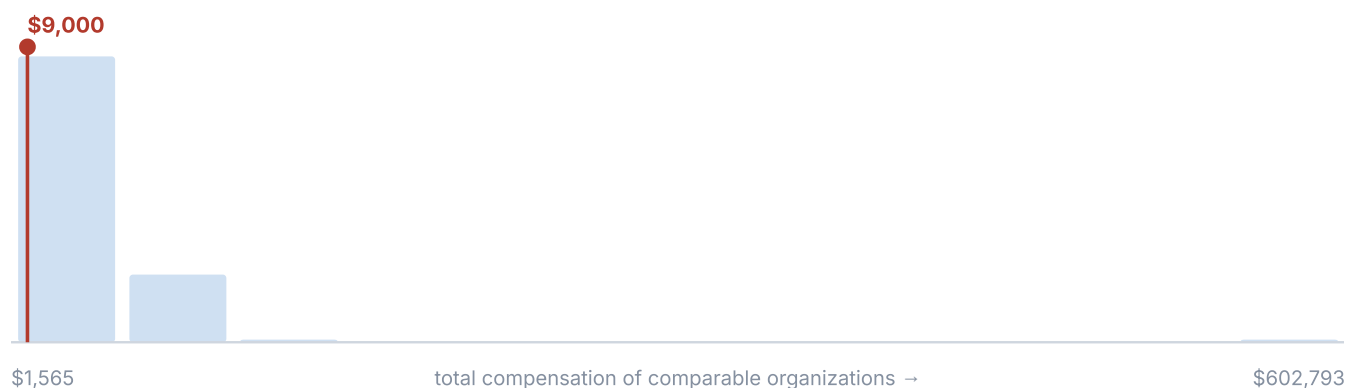
Benchmarked executive: Sue Wisemandvm-sa Intermount — reported title “Trustee,Treas”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D03).
BUDGET	Total revenue between \$86,240 and \$193,075 — 0.67× to 1.50× the subject's \$128,717 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue.

143 organizations qualified on sector, size, and geography → **143** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,232 10TH	\$11,498 25TH	\$29,028 MEDIAN	\$45,188 75TH	\$69,326 90TH	\$9,000 THIS ORG · 17TH
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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 CO 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
Hibbing Animal Shelter Aka Precious Paws Humane Society	MN	\$128,881	Shelter Manager	\$18,120	\$18,672	2024
The Centralia Humane Society	IL	\$129,532	Secretary	\$26,071	\$26,041	2025
Aalas Foundation	TN	\$129,719	Executive Director	\$51,648	\$56,617	2024
The Theriogenology Foundation	RI	\$127,632	Former Executive Director	\$21,018	\$21,639	2023
Creating Animal Respect Education	FL	\$127,227	President	\$12,757	\$12,498	2024
Dawgs Fight Back Inc	NH	\$126,901	President / Treasurer / Se	\$19,000	\$18,296	2024
Horses' Honor	CA	\$126,431	President	\$4,500	\$4,052	2024
Hummingbird Farm	NC	\$126,378	President	\$1,707	\$1,792	2025
Animal Rescue Front Inc	MA	\$131,104	Executive Director	\$58,600	\$56,539	2023
Delaware Society For The Prevention Of	DE	\$125,496	Executive Director	\$10,422	\$10,642	2024
Big Run Wolf Ranch	IL	\$125,012	Secretary	\$3,600	\$3,691	2024
Animal Victory Disaster & Abuse Fund	NC	\$132,488	Executive Director	\$9,280	\$10,000	2024
Rescue Every Dog	WA	\$124,668	Executive Director	\$34,560	\$32,269	2024
Divine Canines	TX	\$133,127	Executive Director	\$62,877	\$65,594	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Morgan Horse Foundation Inc	KY	\$124,153	Executive Director	\$9,151	\$10,253	2024
Humane Society Of Moab Valley	UT	\$133,487	Executive Di	\$58,044	\$61,954	2024
Therapy Dogs Of Santa Barbara Inc	CA	\$133,863	—	\$39,897	\$35,929	2024
Because Animals Matter	UT	\$134,071	Adoption Man	\$27,301	\$30,001	2023
Crawford County Humane Society	IL	\$134,467	President	\$30,380	\$31,148	2024
Canines For Disabled Kids Inc	MA	\$134,528	Executive Director	\$45,340	\$42,491	2024
Margarets Saving Grace Bully Rescue Inc	VA	\$122,054	Secretary	\$7,085	\$7,134	2024
Rowena Wildlife Clinic	OR	\$136,292	President/secretary	\$6,260	\$6,242	2023
Alley Animals Inc	MD	\$136,481	President	\$17,225	\$17,999	2022
Kentucky Lab Rescue Inc	KY	\$136,780	President	\$5,400	\$6,230	2023
Medina Raptor Center	OH	\$136,782	Exec Directo	\$35,513	\$39,227	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 **143** organizations. Compensation range \$1,565–\$602,793; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$128,717); for reference, expenses \$169,396 and assets \$421,370.

ROLE MATCH	Sue Wisemandvm-sa Intermount, reported title <i>"Trustee, Treas"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	16 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 (Sue Wisemandvm-sa Intermount) 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 13, 2026, comparing compensation against 143 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,000 is reasonable (approximately the 17th 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 13, 2026.