

# Ppsel Building Corporation

Executive Director / CEO

EIN 261775482  
 CO · NTEE B112  
 FY ending 2025-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Don Knapp, Executive Director / CEO** (\$38,592) against **every comparable organization** that fit the selection criteria — **145** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Don Knapp — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B112).
BUDGET	Total revenue between \$202,971 and \$454,414 — 0.67x to 1.50x the subject's \$302,943 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**145** organizations qualified on sector, size, and geography → **145** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,110	\$17,684	\$41,265	\$71,202	\$112,056	\$38,592
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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
<a href="#">Classical High School Alumni Association</a>	RI	\$303,785	Executive Director	\$46,667	<b>\$49,317</b>	2023
<a href="#">Hampton Educational Foundation</a>	VA	\$301,484	Executive Director	\$19,470	<b>\$20,124</b>	2024
<a href="#">Explore Facilities Group</a>	NM	\$306,625	Chair	\$30,923	<b>\$36,655</b>	2023
<a href="#">Northeast Kids Count Inc</a>	NY	\$298,809	Managing Director	\$67,351	<b>\$65,150</b>	2024
<a href="#">Morris County Secondary School Athletic</a>	NJ	\$298,660	President	\$2,950	<b>\$2,747</b>	2025
<a href="#">Cal State University Fullerton</a>	CA	\$307,284	Director	\$56,403	<b>\$53,676</b>	2023
<a href="#">Evergreen School District Foundation 114</a>	WA	\$307,669	Executive Assistant	\$49,353	<b>\$47,300</b>	2024
<a href="#">John De La Howe School Foundation</a>	SC	\$298,005	Executive Di	\$111,330	<b>\$124,330</b>	2024
<a href="#">Green Mountain Library Consortium</a>	VT	\$310,039	Administrative Coordinator	\$9,694	<b>\$10,753</b>	2023
<a href="#">Bismarck Library Foundation Inc</a>	ND	\$293,692	Exec Dir-pri	\$16,013	<b>\$19,367</b>	2023
<a href="#">Machik Corp</a>	DC	\$293,539	President/ Treasurer	\$69,900	<b>\$65,662</b>	2024
<a href="#">The Buffalo And Western New York Soccer Boosters</a>	NY	\$293,393	Manetta	\$4,000	<b>\$3,869</b>	2024
<a href="#">The Seedling Foundation Of Dayton Ohio</a>	OH	\$312,651	Executive Director	\$40,192	<b>\$46,916</b>	2023
<a href="#">Luis &amp; Linda Nieves Family Foundation</a>	CA	\$314,060	University Director	\$600,310	<b>\$571,293</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Finneytown Schools Educational</a>	OH	\$291,446	Executive Director	\$42,881	<b>\$48,619</b>	2024
<a href="#">East Side Union High School District</a>	CA	\$315,403	Executive Dir.	\$25,000	<b>\$23,109</b>	2024
<a href="#">Galion City Schools Boosters Club</a>	OH	\$290,242	Vice President	\$2,400	<b>\$2,651</b>	2025
<a href="#">Community Home-school Coop</a>	WA	\$290,070	Director	\$10,450	<b>\$10,311</b>	2023
<a href="#">Rudolph And Florence Nadbath</a>	CA	\$289,684	Trustee	\$25,815	<b>\$23,862</b>	2024
<a href="#">University Of Iowa Research</a>	IA	\$316,627	President	\$43,544	<b>\$52,545</b>	2023
<a href="#">Chambersburg Area School District</a>	PA	\$288,431	Executive Director	\$7,798	<b>\$8,571</b>	2023
<a href="#">Boys Hope Girls Hope Academy Program</a>	OH	\$286,526	Exec.dir.(until 4/16/22)	\$22,806	<b>\$26,621</b>	2023
<a href="#">Hilton Head Island All Sports</a>	SC	\$319,666	Treasurer	\$3,315	<b>\$3,607</b>	2025
<a href="#">Fund For Ucap</a>	RI	\$285,112	President	\$28,872	<b>\$30,511</b>	2023
<a href="#">Talmudic College 4000 Alton Road Inc</a>	FL	\$321,540	Vp/treasurer	\$175,000	<b>\$175,985</b>	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 2025 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **145** organizations. Compensation range \$716–\$571,293; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$302,943); for reference, expenses \$273,374 and assets \$5,125,744.
ROLE MATCH	Don Knapp, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	59 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	47 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Don Knapp) 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 145 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,592 is reasonable (approximately the 47<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.