

Fort Dodge Community School District Foundation

Executive Director / CEO

EIN 421271458

IA · NTEE B20J

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Samuel Nik Moser, Executive Director / CEO** (\$86,250) against **every comparable organization** that fit the selection criteria — **288** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

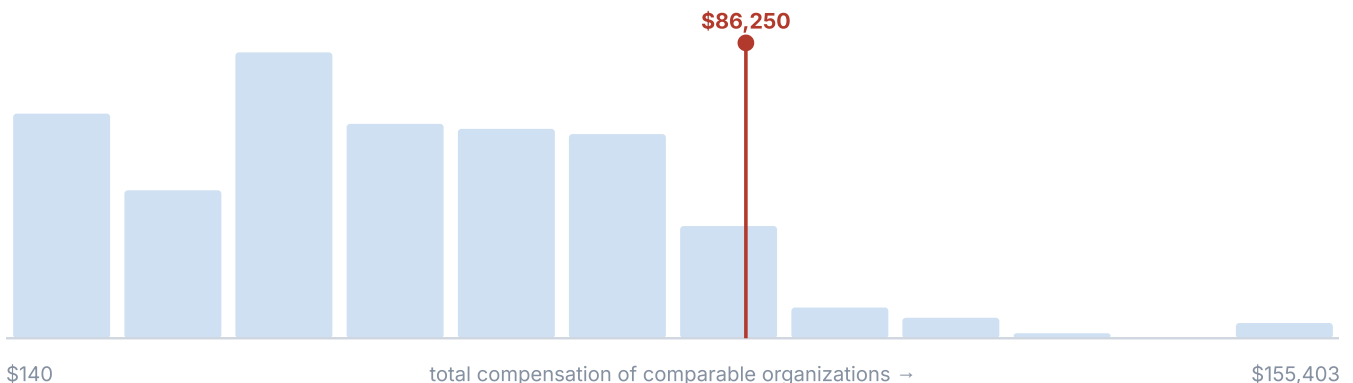
Benchmarked executive: Samuel Nik Moser — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20J).
BUDGET	Total revenue between \$326,923 and \$731,919 — 0.67x to 1.50x the subject's \$487,946 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

288 organizations qualified on sector, size, and geography → **288** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,172 10TH	\$25,872 25TH	\$44,009 MEDIAN	\$65,226 75TH	\$79,895 90TH	\$86,250 THIS ORG · 93RD
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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 IA 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
Trinity Academy Inc	TN	\$487,742	Head Of School	\$52,000	\$47,238	2025
East Orchard Christian Academy Inc	IL	\$487,462	Secretary/di	\$17,000	\$14,444	2025
Faith Christian School And Institute	PA	\$486,139	President	\$28,778	\$26,210	2023
Urban Village Montessori Inc	MA	\$489,946	President	\$91,069	\$70,725	2025
Waldessori Schoolhouse	TX	\$484,528	Board President	\$13,573	\$12,045	2024
Covenant Grace Christian Academy Inc	LA	\$491,799	Treasurer	\$32,000	\$30,452	2025
University Montessori School	LA	\$484,030	Chairman	\$31,990	\$32,171	2023
Sunrise Montessori School Inc	MA	\$492,126	Head Of Scho	\$80,120	\$65,755	2023
Hopi School Inc	AZ	\$492,215	Facilitator	\$55,000	\$46,923	2024
Next Generation Academics Inc	FL	\$493,292	Director	\$34,878	\$29,924	2023
New Mexico Society Of Cpas	NM	\$493,310	President	\$99,318	\$94,762	2024
Green Mountain Montessori School	VT	\$482,315	President	\$80,077	\$73,611	2023
Pinnacle Christian School	TX	\$481,840	Head Of School	\$43,654	\$38,738	2024
Mental Fitness 21st Century Learning Inc	GA	\$494,115	Exective Director	\$48,850	\$44,859	2023
Mr Dad Fathers Club	IL	\$495,372	President &	\$40,000	\$34,884	2024
Nevada R-5 School District Public	MO	\$496,775	Executive Di	\$8,780	\$8,249	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sapphire Early Learning Center	MT	\$497,778	Director	\$46,878	\$44,826	2024
Tyger River Childrens Center Inc	SC	\$499,127	Director	\$58,307	\$55,554	2023
Arcadian Fellowship Church Inc	MD	\$476,640	Vice President	\$60,000	\$49,761	2024
Cottonwood Alc Inc	MT	\$475,815	President	\$70,674	\$65,839	2025
National Association For Search	VA	\$475,413	Executive Director	\$93,149	\$79,785	2024
Whispering Pines Christian School	CA	\$501,439	Secretary	\$9,000	\$7,098	2023
Chesterton Academy Of St Philip Neri	MO	\$502,211	Executive Director	\$69,430	\$65,234	2024
Haven Education Solutions Inc	MD	\$473,044	President	\$12,250	\$10,460	2023
Amundsen Educational Center	AK	\$472,588	Executive Dir.	\$96,861	\$82,148	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 288 organizations. Compensation range \$140–\$155,403; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$487,946); for reference, expenses \$187,288 and assets \$1,787,516. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Samuel Nik Moser, reported title "*Director*", 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	7 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	93 rd
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	91 st

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 (Samuel Nik Moser) 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 288 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$86,250 is reasonable (approximately the 93rd 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 10, 2026.