

Summit School Foundation

Executive Director / CEO

EIN 522367785
 NY · NTEE B112
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Richard Sitman, Executive Director / CEO** (\$72,000) against **every comparable organization** that fit the selection criteria — **150** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

Benchmarked executive: Richard Sitman — 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 (B112).
BUDGET	Total revenue between \$219,764 and \$492,010 — 0.67x to 1.50x the subject's \$328,007 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

150 organizations qualified on sector, size, and geography → **150** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$5,546	\$16,871	\$39,238	\$71,260	\$116,531	\$72,000
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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 NY 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
The Ellen Reece Legacy Corp	NY	\$327,090	Executive Director	\$49,020	\$49,020	2023
K-love & Air1 Foundation	CA	\$328,960	Ceo/director (Ended 5/15/24)	\$48,455	\$44,975	2024
Parent Choice Inc	WI	\$330,785	President	\$2,500	\$2,806	2024
Temple University Law Foundation	PA	\$324,561	Vp - Secretary	\$67,189	\$74,149	2023
Riverside County Office Of	CA	\$324,521	Director	\$75,947	\$70,492	2024
Eastern Ahec Property Corporation Inc	NC	\$331,880	Executive Director	\$38,243	\$42,475	2024
Poudre School District Foundation	CO	\$332,615	Executive Di	\$32,250	\$33,240	2024
Connecticut Explored Inc	CT	\$322,548	Publisher+exdir	\$77,000	\$77,604	2024
Whitecaps Baseball Academy	CA	\$333,957	President	\$42,797	\$39,723	2024
Talmudic College 4000 Alton Road Inc	FL	\$321,540	Vp/treasurer	\$175,000	\$176,712	2024
Hilton Head Island All Sports	SC	\$319,666	Treasurer	\$3,315	\$3,622	2025
The Angel Fund	MT	\$337,378	Executive Director	\$19,422	\$21,924	2025
University Of Iowa Research	IA	\$316,627	President	\$43,544	\$52,763	2023
East Side Union High School District	CA	\$315,403	Executive Dir.	\$25,000	\$23,205	2024
Luis & Linda Nieves Family Foundation	CA	\$314,060	University Director	\$600,310	\$573,653	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Seedling Foundation Of Dayton Ohio	OH	\$312,651	Executive Director	\$40,192	\$47,110	2023
Highland Foundation For Educational	OH	\$343,929	Executive Di	\$87,034	\$96,533	2025
El Sol Academy Foundation	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	\$45,919	2023
Green Mountain Library Consortium	VT	\$310,039	Administrative Coordinator	\$9,694	\$10,798	2023
Rilke Schule Inc	AK	\$346,655	Executive Director	\$51,850	\$54,858	2023
Evergreen School District Foundation 114	WA	\$307,669	Executive Assistant	\$49,353	\$47,496	2024
Cal State University Fullerton	CA	\$307,284	Director	\$56,403	\$53,898	2023
Explore Facilities Group	NM	\$306,625	Chair	\$30,923	\$36,807	2023
Vista Ridge High School Athletic Booster Club	TX	\$351,294	Treasurer	\$2,386	\$2,500	2025
Classical High School Alumni Association	RI	\$303,785	Executive Director	\$46,667	\$49,520	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **150** organizations. Compensation range \$718–\$573,653; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$328,007); for reference, expenses \$208,252 and assets \$2,208,537.
ROLE MATCH	Richard Sitman, reported title " <i>Director</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	66 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	75 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	39 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 (Richard Sitman) 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 150 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,000 is reasonable (approximately the 75th 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.