

Twin Falls School District 411

Executive Director / CEO

EIN 820447895

ID · NTEE Z99Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katie Rickert, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

Benchmarked executive: Katie Rickert — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Z99Z).

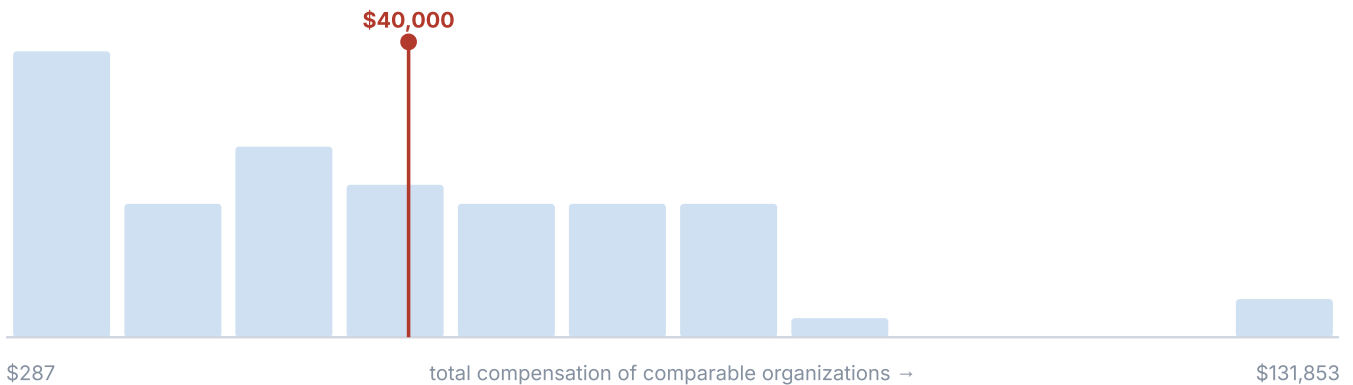
BUDGET Total revenue between \$76,302 and \$170,827 — 0.67x to 1.50x the subject's \$113,885 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

64 organizations qualified on sector, size, and geography

→ **64** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,786	\$12,317	\$32,602	\$55,992	\$71,776	\$40,000
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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 ID 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 Edward C Smith Civic Center Of	NC	\$113,465	Executive Director	\$70,000	\$66,239	2025
Shdc No 1 Inc	HI	\$114,788	Exec. Director/asst. Secretary	\$12,721	\$11,023	2023
Los Gatos Lions Charities Inc	CA	\$114,953	Secretary/treas	\$3,000	\$2,435	2024
Storyline Inc	NY	\$115,579	Executive Di	\$85,000	\$74,336	2023
Columbia Arms Inc	NJ	\$109,494	Chairman	\$66,600	\$55,898	2024
A & M Sports Academy Inc	NY	\$118,721	Director	\$23,000	\$20,114	2023
1010 Development Corporation	CA	\$107,993	President & Ceo	\$150,000	\$121,758	2024
Los Angeles Sports Council Foundation	CA	\$119,966	President & Ceo	\$162,436	\$131,853	2024
Renting Partnerships	OH	\$120,110	Community Manager	\$18,585	\$18,504	2024
Atlantic Highlands Fire Department Inc	NJ	\$120,454	President	\$900	\$755	2024
American Credit Counseling	MA	\$122,150	President	\$31,200	\$26,356	2024
Sjfb Foundation For Agricultural	CA	\$104,648	Executive Director	\$10,482	\$8,760	2023
Deer River Volunteer Firemen's Relief Association	MN	\$124,086	President	\$300	\$287	2023
The Tracking Project Inc	NM	\$102,612	President	\$53,500	\$54,092	2024
Pathfinder Development Corporation	AR	\$125,459	Executive Director	\$21,642	\$23,543	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Louisiana Center For Law And Civic	LA	\$126,547	Executive Dir.	\$68,722	\$73,236	2023
Humanity Rising Inc	IL	\$127,269	President	\$62,500	\$59,466	2023
Friends Of Akim Usa Inc	NJ	\$128,602	Director	\$47,444	\$40,996	2023
Nbaa Charities	DC	\$129,101	Chairman & President	\$93,876	\$77,439	2024
The Griefcare Place Inc	OH	\$97,816	Executive Di	\$4,248	\$4,229	2024
Parenting After Divorce	CO	\$130,171	Executive Di	\$54,425	\$49,058	2024
Boardwalk Estates Inc	KS	\$95,991	Exec Directo	\$5,992	\$6,085	2024
Sheet Metal Workers Local 100	MD	\$131,971	Trustee	\$81,704	\$71,805	2024
St James Hospital Foundation Inc	NY	\$132,629	Chief Executive Officer	\$8,280	\$7,033	2024
Liberty Place Inc	KS	\$95,020	Exec Directo	\$5,992	\$6,085	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 64 organizations. Compensation range \$287–\$131,853; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$113,885); for reference, expenses \$278,803 and assets \$829,415. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Katie Rickert, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 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	58 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	34 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 (Katie Rickert) 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 64 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 58th 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.