

Poudre School District Foundation

Executive Director / CEO

EIN 841555092
 CO · NTEE B112
 FY ending 2024-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Summer Shaffer, Executive Director / CEO** (\$32,250) against **every comparable organization** that fit the selection criteria — **155** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Summer Shaffer — 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 (B112).
BUDGET	Total revenue between \$222,852 and \$498,922 — 0.67x to 1.50x the subject's \$332,615 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

155 organizations qualified on sector, size, and geography → **155** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,953	\$16,779	\$39,630	\$74,402	\$119,061	\$32,250
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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
Eastern Ahec Property Corporation Inc	NC	\$331,880	Executive Director	\$38,243	\$41,210	2024
Whitecaps Baseball Academy	CA	\$333,957	President	\$42,797	\$38,540	2024
Parent Choice Inc	WI	\$330,785	President	\$2,500	\$2,723	2024
K-love & Air1 Foundation	CA	\$328,960	Ceo/director (Ended 5/15/24)	\$48,455	\$43,635	2024
Summit School Foundation	NY	\$328,007	Director	\$72,000	\$69,856	2023
The Angel Fund	MT	\$337,378	Executive Director	\$19,422	\$21,270	2025
The Ellen Reece Legacy Corp	NY	\$327,090	Executive Director	\$49,020	\$47,560	2023
Temple University Law Foundation	PA	\$324,561	Vp - Secretary	\$67,189	\$71,941	2023
Riverside County Office Of	CA	\$324,521	Director	\$75,947	\$68,393	2024
Connecticut Explored Inc	CT	\$322,548	Publisher+exdir	\$77,000	\$75,292	2024
Talmudic College 4000 Alton Road Inc	FL	\$321,540	Vp/treasurer	\$175,000	\$171,449	2024
Highland Foundation For Educational	OH	\$343,929	Executive Di	\$87,034	\$93,658	2025
El Sol Academy Foundation	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	\$44,551	2023
Hilton Head Island All Sports	SC	\$319,666	Treasurer	\$3,315	\$3,514	2025
Rilke Schule Inc	AK	\$346,655	Executive Director	\$51,850	\$53,225	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
University Of Iowa Research	IA	\$316,627	President	\$43,544	\$51,191	2023
East Side Union High School District	CA	\$315,403	Executive Dir.	\$25,000	\$22,513	2024
Luis & Linda Nieves Family Foundation	CA	\$314,060	University Director	\$600,310	\$556,567	2023
Vista Ridge High School Athletic Booster Club	TX	\$351,294	Treasurer	\$2,386	\$2,424	2025
The Seedling Foundation Of Dayton Ohio	OH	\$312,651	Executive Director	\$40,192	\$45,706	2023
Charter Facilities Support Corp	CA	\$353,153	Ceo	\$36,704	\$34,029	2023
Green Mountain Library Consortium	VT	\$310,039	Administrative Coordinator	\$9,694	\$10,476	2023
Maine Center Ventures	ME	\$357,196	Ceo (Resigned September 2022)	\$47,244	\$50,793	2023
Evergreen School District Foundation 114	WA	\$307,669	Executive Assistant	\$49,353	\$46,081	2024
Cal State University Fullerton	CA	\$307,284	Director	\$56,403	\$52,293	2023

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 **155** organizations. Compensation range \$697–\$556,567; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$332,615); for reference, expenses \$212,322 and assets \$2,882,322.
ROLE MATCH	Summer Shaffer, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this 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	6 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	45 th
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	57 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 (Summer Shaffer) 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 155 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,250 is reasonable (approximately the 45th 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.