

# Friends Of Peak To Peak Inc

Executive Director / CEO

EIN 841562332

CO · NTEE B11

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Sam Todd, Executive Director / CEO** (\$43,550) against **every comparable organization** that fit the selection criteria — **149** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sam Todd — reported title “EXECUTIVE DIRECTOR OF OPERATIONS”, 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 (B11).
BUDGET	Total revenue between \$298,933 and \$669,255 — 0.67x to 1.50x the subject's \$446,170 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**149** organizations qualified on sector, size, and geography → **149** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$7,246	\$19,963	\$46,195	\$78,543	\$121,978	\$43,550
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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="#">Winston Knolls Foundation For Thriving</a>	IL	\$445,521	President	\$2,472	<b>\$2,462</b>	2024
<a href="#">New Discoveries Affiliated Building Co</a>	MN	\$444,000	President	\$43,067	<b>\$43,106</b>	2024
<a href="#">Bethel Education Foundation</a>	OR	\$440,008	Executive Di	\$43,680	<b>\$42,303</b>	2023
<a href="#">Parkland School District Education</a>	PA	\$452,639	Executive Di	\$79,810	<b>\$78,543</b>	2025
<a href="#">Musd Holding Corp</a>	CA	\$452,888	President	\$19,780	<b>\$16,855</b>	2025
<a href="#">The Berkeley Institute</a>	CA	\$452,970	Executive Director, Treasu	\$125,190	<b>\$109,503</b>	2024
<a href="#">Iowa Asian Alliance Foundation</a>	IA	\$438,987	Executive Di	\$88,304	<b>\$100,834</b>	2023
<a href="#">Mercy Health Foundation Berryville</a>	AR	\$438,902	Foundation President	\$11,384	<b>\$13,345</b>	2023
<a href="#">Missouri Association Of</a>	MO	\$438,675	Executive Di	\$30,000	<b>\$32,186</b>	2024
<a href="#">The Partners Program</a>	CA	\$453,969	Director/head Of School	\$210,112	<b>\$189,213</b>	2023
<a href="#">Great Lakes Academy Support</a>	IL	\$454,800	Treasurer	\$6,807	<b>\$6,979</b>	2023
<a href="#">Barbara Ingram School For The Arts</a>	MD	\$436,102	Executive Director	\$22,500	<b>\$21,308</b>	2024
<a href="#">University Of North Carolina At</a>	NC	\$457,066	Treasurer	\$56,564	<b>\$59,203</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friends Of Veritas Preparatory Charter</a>	MA	\$457,074	President	\$23,440	<b>\$21,337</b>	2024
<a href="#">Carmel High School Ovation Inc</a>	IN	\$435,238	Choral Director	\$2,800	<b>\$2,991</b>	2024
<a href="#">Community School Foundation Inc</a>	FL	\$433,743	Head Of School	\$49,099	<b>\$48,103</b>	2023
<a href="#">Richland Library Friends And Foundation</a>	SC	\$433,011	Trustee	\$25,880	<b>\$27,350</b>	2024
<a href="#">Georgia Tech Global Inc</a>	GA	\$460,000	President	\$58,151	<b>\$57,702</b>	2025
<a href="#">Hermleigh Education Foundation Inc</a>	TX	\$431,118	Trustee (Superintendent)	\$15,544	<b>\$15,750</b>	2024
<a href="#">Institute For Student Achievement</a>	NJ	\$427,323	President (End 1/5/2024)	\$71,148	<b>\$64,348</b>	2024
<a href="#">Longwood Sports Booster Club Inc</a>	NY	\$427,192	Director	\$8,930	<b>\$8,174</b>	2024
<a href="#">Lincoln Trail College Foundation</a>	IL	\$467,502	Executive Director	\$26,400	<b>\$26,291</b>	2024
<a href="#">Cuventures Inc</a>	WI	\$424,301	Interim President (End 1/31/23)	\$61,862	<b>\$67,377</b>	2023
<a href="#">Community Based Education Support</a>	HI	\$469,475	Director	\$5,688	<b>\$5,159</b>	2024
<a href="#">Elevate Atlanta Inc</a>	GA	\$422,818	Executive Director	\$80,000	<b>\$83,888</b>	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 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	149 organizations. Compensation range \$677–\$540,599; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$446,170); for reference, expenses \$477,317 and assets \$1,655,602.
ROLE MATCH	Sam Todd, reported title "EXECUTIVE DIRECTOR OF OPERATIONS", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	63 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	48 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	46 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	80 <sup>th</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 (Sam Todd) 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 149 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$43,550 is reasonable (approximately the 48<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 10, 2026.