

Three Springs Community Farm

Executive Director / CEO

EIN 842035915
 CA · NTEE K99
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Lewis Summer, Executive Director / CEO** (\$52,690) against **every comparable organization** that fit the selection criteria — **127** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

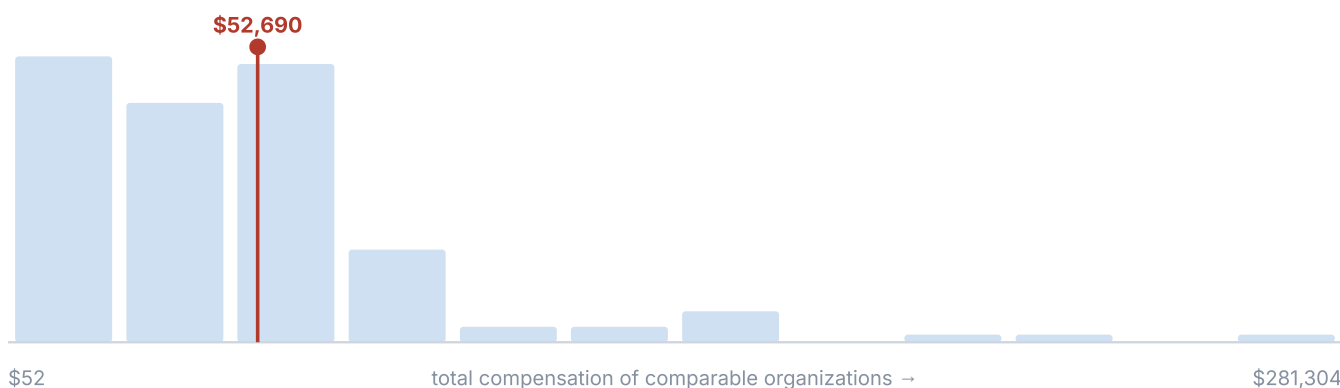
Benchmarked executive: Lewis Summer — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K99).
BUDGET	Total revenue between \$94,465 and \$211,489 — 0.67x to 1.50x the subject's \$140,993 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

127 organizations qualified on sector, size, and geography → **127** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,926	\$19,448	\$42,872	\$59,992	\$85,586	\$52,690
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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 CA 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
Feed Buffalo Inc	NY	\$141,575	Executive Director	\$74,254	\$79,999	2023
Martha's Table So Inc	DC	\$142,307	President And Ceo	\$9,987	\$10,449	2023
Mar-del Watermelon Association Inc	MD	\$143,609	Secretary/tr	\$14,400	\$16,051	2023
International Milling Education	KS	\$143,734	Board Secretary	\$43,304	\$54,178	2024
Hope Full Life Center Inc	NY	\$137,707	Executive Director	\$6,500	\$6,802	2024
Meals On Wheels Of Somerset County	PA	\$144,531	Employee	\$32,847	\$37,934	2024
Taunton Area Community Table Inc	MA	\$144,909	Director	\$39,000	\$41,785	2023
Neversink Agricultural Society Inc	NY	\$137,025	Presidentdirector	\$1,200	\$1,256	2024
Center For Agricultural Resilience	GA	\$145,280	Executive Di	\$55,000	\$65,936	2023
Our Kitchen Table	MI	\$136,680	Director	\$32,860	\$40,439	2023
Pembroke Agriculture Corporation	IL	\$136,281	President	\$16,524	\$19,369	2023
Red Door Food Pantry Inc	GA	\$135,932	Executive Dir.	\$38,686	\$45,047	2024
American Jersey Cattle Club	OH	\$146,119	Executive Secretary	\$16,840	\$21,265	2023
His Supper Table	WA	\$134,887	Trustee	\$1,200	\$1,244	2024
Junction City Local Aid	OR	\$147,846	Pantry Coordinator	\$28,444	\$31,494	2023
Rio Grande Community Farms	NM	\$134,134	Executive Di	\$28,159	\$35,074	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Utah Pork Producers Association	UT	\$134,066	Executive Director	\$65,794	\$77,983	2024
Gumdrops Nfp	IL	\$148,370	President	\$31,200	\$35,522	2024
Farmers Market Management Services	NC	\$133,076	President	\$34,806	\$41,649	2024
Community Food Bank	IN	\$149,069	Manager	\$12,000	\$14,655	2024
Saint Patrick Soup Kitchen	OH	\$132,528	Executive Di	\$36,208	\$44,412	2024
Alliance For Better Nutrition Inc	IN	\$132,378	President/se	\$44,735	\$54,633	2024
Texas Farmers Union Inc	TX	\$149,966	President	\$35,807	\$42,706	2023
Allegheny Mountain Institute	VA	\$131,428	Executive Di	\$17,000	\$19,009	2024
Iowa Farm Bureau Federation	IA	\$151,484	President	\$100	\$127	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	127 organizations. Compensation range \$52–\$281,304; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$140,993); for reference, expenses \$181,410 and assets \$216,388.
ROLE MATCH	Lewis Summer, reported title <i>"BOARD MEMBER"</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	12 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	63 rd
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	56 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 (Lewis Summer) 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 127 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,690 is reasonable (approximately the 63rd 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.