

Center For Animal Research &

Executive Director / CEO

This analysis benchmarks the total compensation of **Heidi Krahn, Executive Director / CEO** (\$36,435) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

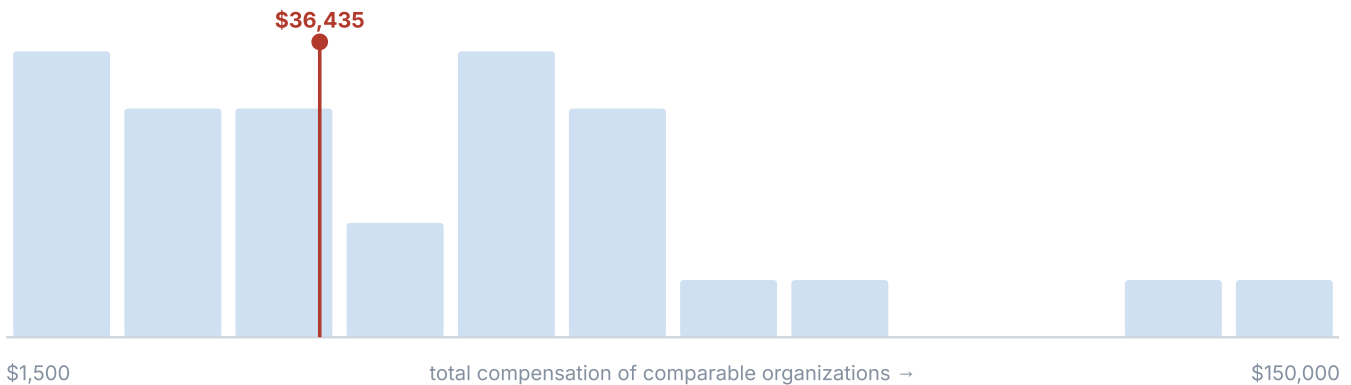
Benchmarked executive: Heidi Krahn — reported title “EXEC. DIR.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D20).
BUDGET	Total revenue between \$329,601 and \$737,914 — 0.67x to 1.50x the subject's \$491,943 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20) + TX + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,160	\$20,642	\$43,557	\$64,077	\$81,269	\$36,435
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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 TX 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 Pegasus Project Inc	TX	\$501,762	President/ed	\$129,800	\$129,800	2024
The Humane Society Of East Texas	TX	\$479,258	Executive Di	\$1,500	\$1,500	2024
Animal Refuge Foundation	TX	\$475,195	Secretary	\$37,520	\$37,520	2024
Laredo Animal Protective Society	TX	\$508,826	Treasurer	\$60,000	\$60,000	2024
Midland Humane Coalition Inc	TX	\$514,034	Executive Director	\$45,064	\$45,064	2024
Golden Beginnings Golden Retriever Rescue Inc	TX	\$516,538	Board Member	\$6,865	\$6,865	2024
Collin County Humane Society	TX	\$531,878	President & Ceo	\$63,880	\$63,880	2024
Peace 4 Animals	TX	\$447,109	President &	\$150,000	\$150,000	2024
Barrio Dogs Inc	TX	\$445,165	President	\$64,668	\$64,668	2024
Noahs Ark Spcahumane Society	TX	\$441,560	Executive Dir.	\$12,155	\$12,514	2023
Alamo Animal Encounters	TX	\$421,016	President	\$59,500	\$61,257	2023
Humane Society Of Wichita County	TX	\$413,080	Executive Dir.	\$61,624	\$61,624	2024
Love Pit	TX	\$402,836	President And Executive Director	\$21,923	\$21,923	2024
Bluebonnet Equine Humane Society	TX	\$582,108	Executive Di	\$62,164	\$62,164	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lifeline Of Galveston County	TX	\$396,066	Executive Director & Board President	\$32,664	\$32,664	2024
Pearl's Place	TX	\$390,772	Director	\$42,050	\$42,050	2024
The Therapet Animal Assisted	TX	\$388,287	Executive Dir.	\$69,996	\$69,996	2024
Charming Pet Rescue Humane Society Inc	TX	\$603,406	President	\$32,951	\$33,924	2023
Helotes Humane Society	TX	\$349,522	Executive Director	\$10,000	\$10,000	2024
Cane Rosso Rescue	TX	\$347,548	Kennel Technician	\$60,000	\$60,000	2024
Central Texas Animal Sanctuary	TX	\$645,477	Executive Director	\$24,000	\$24,000	2024
Second Chance Farm	TX	\$338,118	President	\$36,000	\$36,000	2024
The Puppy Rescue Mission Inc	TX	\$656,897	General Director	\$66,000	\$67,949	2023
Highland Lakes Spca	TX	\$661,154	Executive Director	\$15,237	\$15,237	2024
Codys Friends Rescue	TX	\$674,256	President Founder	\$7,200	\$7,200	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 28 organizations. Compensation range \$1,500–\$150,000; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$491,943); for reference, expenses \$555,470 and assets \$408,365.

ROLE MATCH	Heidi Krahn, reported title "EXEC. DIR.", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	43 rd
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	46 th
All sources (D + E + F), adjusted	43 rd

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 (Heidi Krahn) 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 28 similarly situated organizations (Same NTEE sector (D20) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,435 is reasonable (approximately the 43rd 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.