

Northern Michigan Equine Therapy

Executive Director / CEO

EIN 300838013

MI · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Courtney Angell Sumpter, Executive Director / CEO** (\$65,000) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

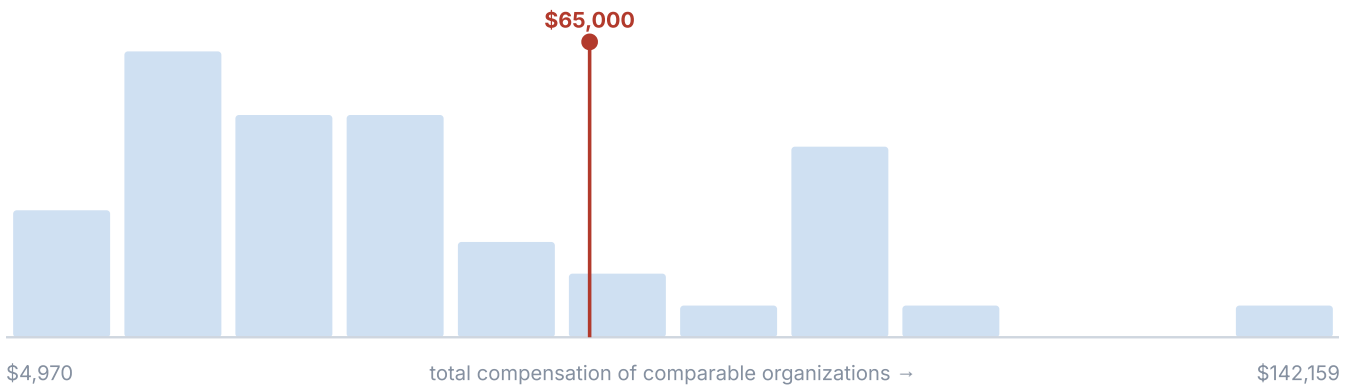
Benchmarked executive: Courtney Angell Sumpter — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$199,980 and \$447,718 — 0.67x to 1.50x the subject's \$298,479 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + MI + budget 0.67–1.5x revenue.

41 organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,296	\$24,000	\$39,327	\$64,615	\$93,712	\$65,000
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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 MI 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
Michigan Sportsmen Against Hunger	MI	\$300,413	Process Coor	\$7,200	\$7,200	2024
Oasis Of Hope Center	MI	\$315,411	Executive Di	\$18,500	\$18,500	2024
Little Dresses For Africa	MI	\$281,013	President	\$30,000	\$30,000	2024
The Lucas Project	MI	\$317,067	Executive Di	\$48,000	\$49,418	2023
My Place Center For Wellness Inc	MI	\$279,548	Exec. Director	\$38,622	\$39,763	2023
House Of Love Agency	MI	\$279,299	President	\$21,808	\$22,452	2023
Fitkids360	MI	\$270,407	Former Executive Director	\$24,000	\$24,000	2024
Christnet	MI	\$270,188	Exec Director/ceo	\$50,000	\$51,477	2023
United Way Of Clare County	MI	\$269,212	Executive Director	\$16,800	\$17,296	2023
Michigan Armed Forces Hospitality Center	MI	\$268,994	Executive Director	\$22,750	\$22,750	2024
Grand Rapids Community Outreach	MI	\$268,141	President	\$80,503	\$78,428	2025
Mi Work Matters	MI	\$329,101	Executive Di	\$68,077	\$68,077	2024
We Care Foster Care Inc	MI	\$264,885	Full-time Program Teacher And Executive Director	\$83,049	\$85,502	2023
The Human Utility	MI	\$335,162	Executive Director	\$138,080	\$142,159	2023
Tomas Venture Residence Ltd	MI	\$343,563	President	\$99,424	\$102,361	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southeastern Dispute Resolution Ser	MI	\$343,767	Executive Director	\$93,712	\$93,712	2024
Way To The Kingdom	MI	\$251,260	Executive Director	\$93,990	\$93,990	2024
The Comfort Home Mi	MI	\$243,277	Executive Di	\$61,321	\$61,321	2024
Life Line Ministries No 2	MI	\$356,049	President	\$54,096	\$54,096	2024
Cascade Community Foundation	MI	\$239,558	Ceo	\$64,615	\$64,615	2024
Education For Liberation Network	MI	\$358,855	Executive Dir.	\$91,036	\$93,725	2023
Residents In Action Llc	MI	\$361,832	Executive Di	\$25,000	\$25,000	2024
Mvillage	MI	\$234,677	President	\$11,000	\$11,000	2024
Soaring Unlimited	MI	\$362,396	Executive Director	\$38,240	\$38,240	2024
Olmalaika Inc	MI	\$234,333	Director And Co/founder Of The Trust	\$13,200	\$13,590	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	41 organizations. Compensation range \$4,970–\$142,159; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$298,479); for reference, expenses \$267,631 and assets \$291,167.
ROLE MATCH	Courtney Angell Sumpter, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	76 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	73 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 (Courtney Angell Sumpter) 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 41 similarly situated organizations (Same NTEE sector (P20) + MI + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,000 is reasonable (approximately the 76th 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.