

American Association Of Bovine

Executive Director / CEO

EIN 331165155

OH · NTEE B99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **K Fred Gingrich II Dvm, Executive Director / CEO** (\$50,248) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

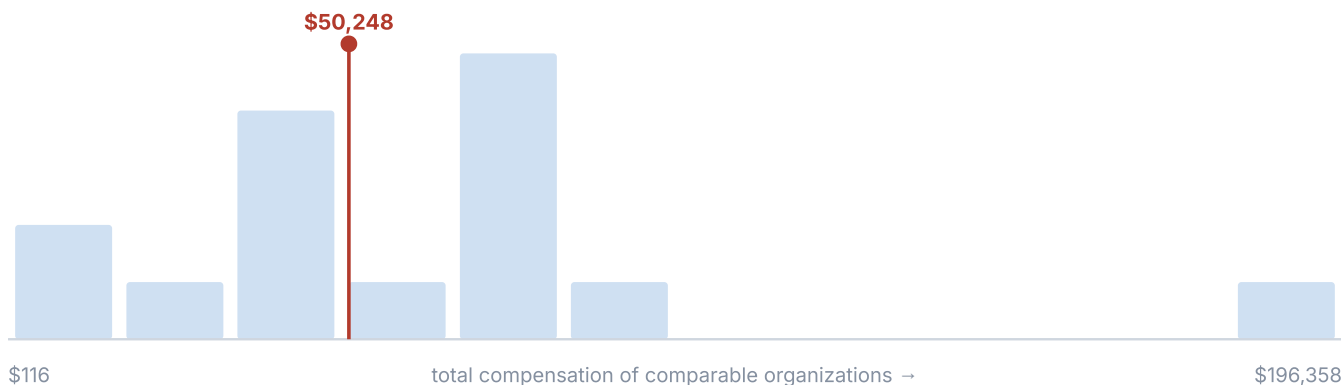
Benchmarked executive: K Fred Gingrich II Dvm — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$312,595 and \$699,841 — 0.67x to 1.50x the subject's \$466,561 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99) + OH + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,640	\$34,177	\$51,537	\$68,842	\$81,192	\$50,248
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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 OH 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
Partners In Education Of Toledo	OH	\$493,212	Executive Dir.	\$84,408	\$81,986	2024
The Musical Theater Project Inc	OH	\$495,700	Managing Director	\$65,877	\$65,877	2023
House Of Champions	OH	\$434,760	President And Executive Director	\$35,000	\$33,120	2025
Stark Education Partnership Inc	OH	\$395,046	President	\$196,358	\$196,358	2023
Sylvan Robotics	OH	\$368,756	Executive Dir.	\$119	\$116	2024
North Korea Human Rights Watch	OH	\$365,913	Program Dire	\$80,000	\$80,000	2023
Lily Creek Farms	OH	\$365,276	Executive Director	\$42,000	\$40,795	2024
Summer On The Cuyahoga	OH	\$364,717	Executive Di	\$70,350	\$68,332	2024
Ohio Association For College	OH	\$361,788	Executive Ad	\$32,657	\$31,720	2024
Natural Stone Foundation	OH	\$355,833	Executive Director	\$35,233	\$35,233	2023
Aspire P16 Collaborative	OH	\$343,845	Executive Di	\$47,250	\$47,250	2023
School Board School	OH	\$591,097	Executive Director	\$71,400	\$69,352	2024
Boilermakers Local No 85 Joint	OH	\$603,661	Alt Trustee	\$5,065	\$4,920	2024
Literary Cleveland	OH	\$615,000	Executive Dir.	\$70,160	\$68,147	2024
Forest Park Christian Early Learning Center Inc	OH	\$695,564	Administrator	\$53,059	\$51,537	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	15 organizations. Compensation range \$116–\$196,358; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$466,561); for reference, expenses \$432,926 and assets \$1,800,827.
ROLE MATCH	K Fred Gingrich li Dvm, reported title " <i>EXECUTIVE DI</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	47 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 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 (K Fred Gingrich li Dvm) 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 15 similarly situated organizations (Same NTEE sector (B99) + OH + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,248 is reasonable (approximately the 47th 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.