

Specialized Equine Services And

Executive Director / CEO

EIN 453061388

IL · NTEE P80

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ramona Twellman, Executive Director / CEO** (\$21,700) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

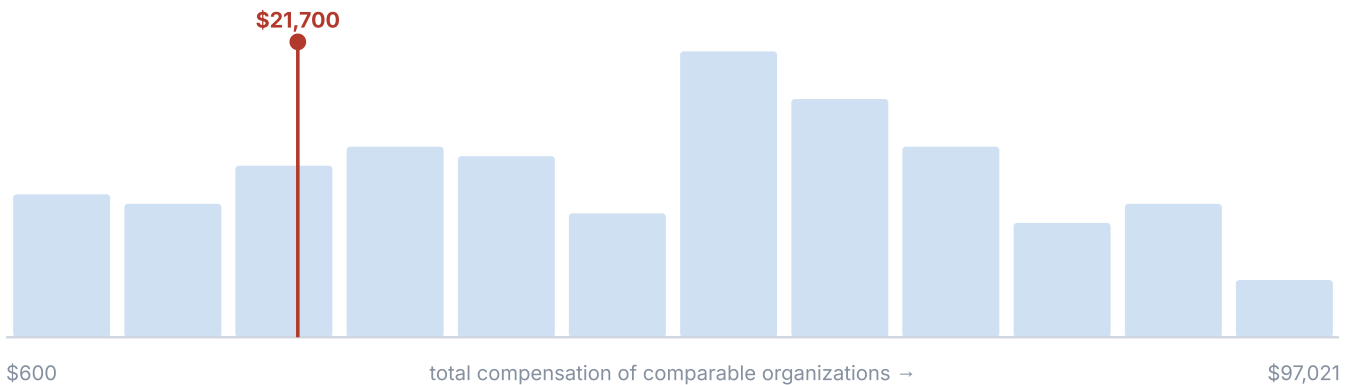
Benchmarked executive: Ramona Twellman — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P80).
BUDGET	Total revenue between \$151,137 and \$338,368 — 0.67x to 1.50x the subject's \$225,579 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P80), nationwide + budget 0.67–1.5x revenue.

206 organizations qualified on sector, size, and geography → **206** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,320	\$27,657	\$49,727	\$64,851	\$80,074	\$21,700
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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 IL 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
Life Has No Boundaries Co	IN	\$225,462	Executive Director	\$60,000	\$64,360	2023
American Therapeutic Riding Center	OK	\$225,730	Executive Director	\$62,400	\$69,891	2023
Autism Health Insurance Project Inc	CA	\$225,306	President/program Director	\$91,250	\$80,148	2023
Asi - Stillwater Inc	MN	\$224,910	President/tr	\$68,006	\$64,679	2025
Girls Incorporated Foundation Trust	NY	\$224,516	Executive Di	\$16,316	\$14,567	2024
Pawsitive Perspectives	MN	\$224,142	Exec. Dir/se	\$73,399	\$69,809	2025
Yokyworks Foundation	WA	\$227,334	Secretary	\$11,925	\$10,860	2023
After Military Service	TX	\$223,677	Founder, President And Ceo	\$48,000	\$48,840	2023
Northern California Peoples Advocate	CA	\$223,661	President	\$66,000	\$57,970	2023
Sli Mclaughlin House Inc	MA	\$223,334	President	\$30,225	\$26,143	2025
A Place To Belong	MN	\$223,096	Executive Director	\$52,660	\$52,928	2023
Cook Inclusive Company	CO	\$222,735	Founder/executive Director	\$39,385	\$38,414	2023
The Home Program Inc	NY	\$228,605	Executive Di	\$65,579	\$58,548	2024
Wisconsibs Inc	WI	\$222,412	Former Ed	\$73,478	\$75,816	2024
Greek Orthodox Housing Corporation	CA	\$222,266	Chief Executive Officer	\$1,500	\$1,280	2024
Jeremiah's Crossing Inc	WI	\$221,533	Exec. Dir./s	\$2,250	\$2,390	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bethany Place Inc	GA	\$221,413	President	\$24,000	\$23,841	2024
Journey To Adult Success Inc	WI	\$221,178	Executive Di	\$48,050	\$49,579	2024
The No Woman No Girl Initiative	NC	\$220,833	Executive Di	\$49,000	\$51,499	2023
Nami Geauga County	OH	\$220,116	Exec Dir -Ex	\$58,096	\$60,793	2024
In His Light Inc	OH	\$220,081	President	\$89,670	\$96,605	2023
Family Promise Of Cobb County	GA	\$219,831	Executive Director	\$55,254	\$56,511	2023
Pawsitivity	MN	\$218,770	Acting Secretary	\$31,400	\$30,654	2024
Asi Boise Inc	MN	\$218,621	President/treasurer	\$68,006	\$66,391	2024
Friends With Disabilities	MI	\$233,467	President	\$29,520	\$30,104	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 206 organizations. Compensation range \$600–\$97,021; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$225,579); for reference, expenses \$133,285 and assets \$133,363. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Ramona Twellman, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED- 26 peers report related-organization compensation (column E), which the D + F benchmark
ORG PAY does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	20 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	14 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 (Ramona Twellman) 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 206 similarly situated organizations (Same NTEE sector (P80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,700 is reasonable (approximately the 20th 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.