

# Great Falls Turf Club Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Warren Kottke, Executive Director / CEO** (\$9,304) 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 **47<sup>th</sup>** percentile of comparable organizations within the typical range

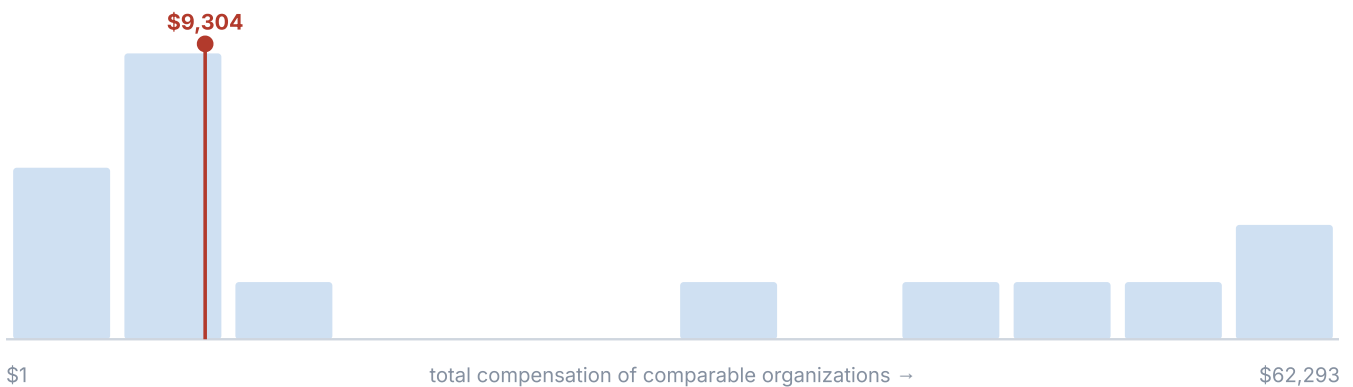
**Benchmarked executive:** Warren Kottke — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N69).
BUDGET	Total revenue between \$183,744 and \$411,367 — 0.67x to 1.50x the subject's \$274,245 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N69), nationwide + 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



\$1,073	\$6,041	\$10,361	\$48,368	\$58,481	\$9,304
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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 MT 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
<a href="#">Sonrisas Therapeutic Riding Inc</a>	TX	\$281,434	Executive Director	\$7,689	<b>\$7,135</b>	2024
<a href="#">Home Talent Colt Stakes Association Inc</a>	OH	\$287,356	Secretary/treasurer	\$6,000	<b>\$6,069</b>	2023
<a href="#">Dixie Region Team Penning Association</a>	TX	\$258,252	Secretary/treasurer	\$8,572	<b>\$8,189</b>	2023
<a href="#">Hope For Heroes Horsemanship Center</a>	WA	\$257,039	Head Instructor	\$16,875	<b>\$14,016</b>	2024
<a href="#">District Nine Idaho High School</a>	ID	\$256,076	Director/treasurer	\$1,500	<b>\$1,480</b>	2024
<a href="#">Masterson Equestrian Trust Foundation Inc</a>	KY	\$245,183	President	\$1	<b>\$1</b>	2024
<a href="#">Handicapped High Riders Club</a>	NJ	\$309,828	Director	\$73,050	<b>\$62,293</b>	2023
<a href="#">American Cutting Horse Association</a>	TX	\$315,851	President	\$839	<b>\$802</b>	2023
<a href="#">Handi Riders Inc</a>	SD	\$221,347	Executive Di	\$54,167	<b>\$57,096</b>	2023
<a href="#">National Riding Stables Horse</a>	PA	\$220,222	Vice Preside	\$11,200	<b>\$10,361</b>	2024
<a href="#">Discovery Riders Inc</a>	OH	\$219,261	Director	\$49,904	<b>\$50,483</b>	2023
<a href="#">Alabama Hunter-jumper Association</a>	AL	\$209,498	Treasurer	\$6,000	<b>\$6,013</b>	2024
<a href="#">Bridlepath Equine Center</a>	PA	\$205,586	President	\$48,561	<b>\$46,252</b>	2023
<a href="#">Secretariat Center Inc</a>	KY	\$346,183	Executive Director	\$59,602	<b>\$59,404</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Three Gaits Inc</a>	WI	\$385,023	Executive Director Thru November	\$35,440	<b>\$35,350</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	15 organizations. Compensation range \$1–\$62,293; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$274,245); for reference, expenses \$283,212 and assets \$21,630.
ROLE MATCH	Warren Kottke, reported title " <i>President</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.

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 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	47 <sup>th</sup>
Reportable pay only (column D), adjusted	47 <sup>th</sup>
All sources (D + E + F), adjusted	40 <sup>th</sup>

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

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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 (Warren Kottke) 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 (N69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,304 is reasonable (approximately the 47<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.