

Bit By Bit Therapeutic Riding Center Inc

Executive Director / CEO

EIN 454446345

OK · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kym Lipscomb, Executive Director / CEO** (\$32,885) against **every comparable organization** that fit the selection criteria — **847** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

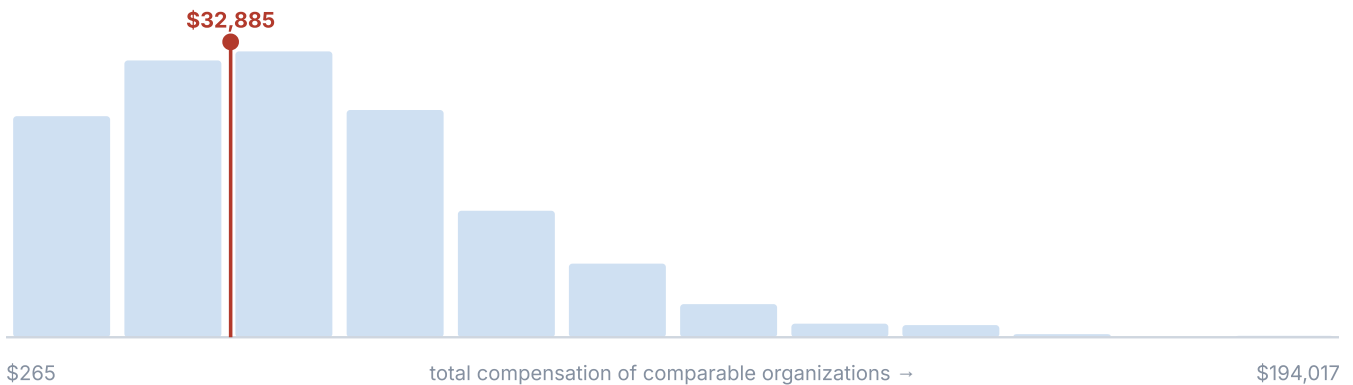
Benchmarked executive: Kym Lipscomb — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$152,646 and \$341,746 — 0.67x to 1.50x the subject's \$227,831 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

847 organizations qualified on sector, size, and geography → **847** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,817	\$22,560	\$40,610	\$60,806	\$82,352	\$32,885
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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 OK 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
Hispanic 100 Foundation	CA	\$227,831	Executive Director	\$124,136	\$97,346	2024
Southeastern Massachusetts Agricultural	MA	\$227,975	Executive Director	\$79,603	\$64,963	2024
Houma Oilmans Fishing Invitational	LA	\$227,662	Secretary	\$10,000	\$10,000	2024
Bridging Tech Charitable Fund	CA	\$227,625	Executive Director Until March 2024	\$30,000	\$23,526	2024
Dixon Area Caring Center Inc	MO	\$227,614	Manager Of Center	\$19,160	\$18,429	2024
Earthen Vessels Womens Recovery Inc	FL	\$227,595	President	\$5,696	\$4,859	2024
Faith For Culture	OH	\$227,574	President	\$130,619	\$125,639	2024
Legacy Family Center1099	MN	\$228,283	Executive Dir.	\$76,607	\$68,744	2024
Partners For Change Tri-valley	CA	\$228,302	Executive Director	\$75,827	\$59,463	2024
Trap Door Productions	IL	\$228,514	Artistic Director	\$30,055	\$26,834	2024
Jean Kim Foundation For Homeless Education	WA	\$228,556	Secretary	\$12,600	\$11,859	2021
South City Opportunity Revital	TN	\$228,747	Executive Dir	\$85,902	\$82,002	2024
Designed Future	MI	\$229,002	Executive Di	\$37,692	\$35,331	2024
Hungarian Human Rights Foundation	NY	\$229,030	Executive Director	\$29,700	\$24,373	2024
Ibew Local 104 Brotherhood Fund	MA	\$229,105	President	\$78,194	\$65,698	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Unearth And Empower Communitie	CA	\$229,263	Co Exec Direct	\$17,083	\$13,792	2023
Heart Of Iowa Big Brothers Big Sisters	IA	\$229,349	Program Director	\$60,137	\$59,798	2024
Urban Family Ministries	MI	\$226,248	Executive Director Ret	\$31,167	\$29,215	2024
Alliance For Fertility Preservation Inc	CA	\$229,482	Executive Director	\$84,393	\$66,180	2024
Immerse The Nations Inc	FL	\$226,005	President	\$31,305	\$27,497	2023
Refugee Education And Adventure Challenge (Reach)	IL	\$225,882	President	\$78,000	\$69,640	2024
Tampa Port Ministries Inc	FL	\$225,821	Executive Director	\$80,000	\$68,251	2024
Awaken Pittsburgh	PA	\$225,793	Founder & Executive Director	\$42,183	\$38,203	2024
Council Of Schools For The Blind	KS	\$225,618	Executive Director	\$40,518	\$39,753	2024
Stimulating Minds Through	NY	\$225,571	Ceo	\$16,940	\$13,902	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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 **847** organizations. Compensation range \$265–\$194,017; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$227,831); for reference, expenses \$274,641 and assets \$693,189.

ROLE MATCH	Kym Lipscomb, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	33 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	19 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	39 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	37 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 (Kym Lipscomb) 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 847 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,885 is reasonable (approximately the 39th 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.