

Heart Of Horse Sense

Executive Director / CEO

EIN 464984188

NC · NTEE D20

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Shannon Knapp, Executive Director / CEO** (\$61,754) against **every comparable organization** that fit the selection criteria — **428** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

Benchmarked executive: Shannon Knapp — 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 (D20).
BUDGET	Total revenue between \$333,710 and \$747,112 — 0.67x to 1.50x the subject's \$498,075 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

428 organizations qualified on sector, size, and geography → **428** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,330	\$27,233	\$46,047	\$62,721	\$81,931	\$61,754
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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 NC 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
600 Million Stray Dogs	FL	\$498,330	Ceo, President	\$43,030	\$39,122	2024
Franklin County Animal Shelter	ME	\$498,909	Board Member	\$43,072	\$41,741	2024
A Home 4 Spot	NV	\$501,355	President	\$80,358	\$77,956	2024
Humane Society At Lakewood Ranch Inc	FL	\$494,430	Shelter Director	\$48,757	\$44,329	2024
The Pegasus Project Inc	TX	\$501,762	President/ed	\$129,800	\$125,660	2024
For The Love Of Dogs Vermont Ltd	VT	\$501,861	Director	\$15,688	\$15,282	2024
Castaway Animals Rescue Effort	MO	\$502,340	Executive Direc	\$47,555	\$48,746	2024
The Forgotten Dog Foundation	CA	\$502,388	Executive Director	\$49,750	\$42,804	2023
Cat Lounge Rescue And Adoption Center	CA	\$493,501	Executive Director - Intake Manager	\$105,700	\$88,334	2024
Noah Project	MI	\$502,931	Executive Dir.	\$52,000	\$51,945	2024
Red Door Animal Shelter	IL	\$492,442	President	\$25,250	\$24,734	2023
Humane Society-spca Of Nelson	VA	\$492,402	President	\$4,497	\$4,327	2023
Two By Two Rescue League	AL	\$503,773	Executive Director	\$75,000	\$76,396	2025
Center For Animal Research &	TX	\$491,943	Exec. Dir.	\$36,435	\$35,273	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lucky Orphans Horse Rescue Inc	NY	\$504,415	Executive Dir.	\$50,373	\$45,354	2023
The Aska's Animals Foundation Inc	ID	\$491,587	President	\$12,000	\$12,354	2024
Sequoia Humane Society	CA	\$491,278	Executive Director	\$34,484	\$28,818	2024
Rubys Rescue & Retreat Nfp	IL	\$490,727	President	\$67,400	\$64,129	2024
Columbus Dog Connection Inc	OH	\$490,686	Executive Di	\$50,416	\$51,679	2024
Leesburg Humane Society	FL	\$505,514	Executive Director	\$51,100	\$47,831	2023
Foster Army Animal Rescue	CA	\$490,035	Director	\$30,820	\$25,756	2024
Humane Society Of North Central low	IA	\$489,931	Director	\$30,845	\$32,686	2024
Animal Shelter Of Schoharie Valley Inc	NY	\$506,926	Executive Director	\$42,500	\$38,265	2023
Scratching Post Inc	OH	\$507,101	Executive Director	\$47,000	\$46,936	2025
Sanaga-yong Chimpanzee Rescue	OR	\$488,181	Exec Director/pres.	\$73,958	\$66,470	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **428** organizations. Compensation range \$125–\$337,110; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$498,075); for reference, expenses \$540,780 and assets \$86,637.
ROLE MATCH	Shannon Knapp, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	73 rd
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	75 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 (Shannon Knapp) 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 13, 2026, comparing compensation against 428 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,754 is reasonable (approximately the 73rd 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 13, 2026.