

Heroes On Horseback

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Robert E Lee, Executive Director / CEO** (\$64,076) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Robert E Lee — 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 (N20).

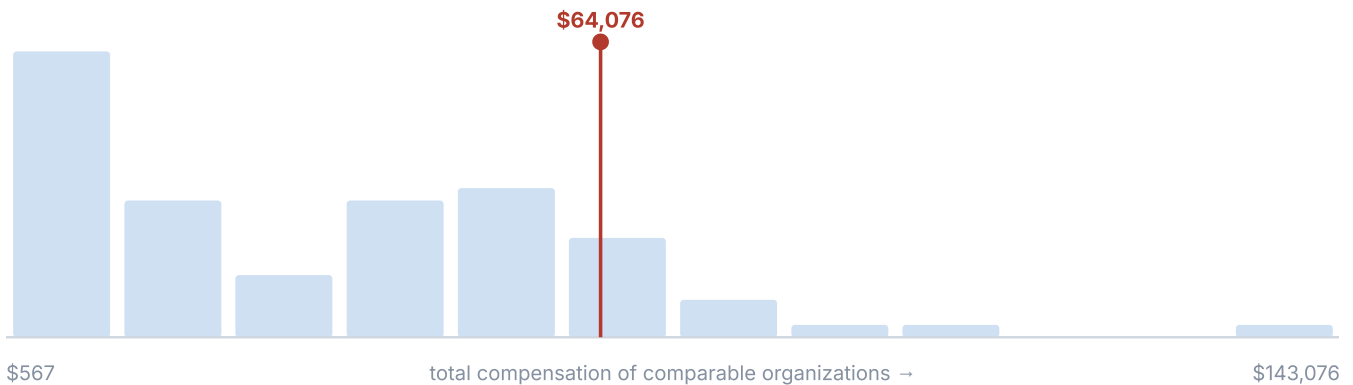
BUDGET Total revenue between \$163,447 and \$365,928 — 0.67x to 1.50x the subject's \$243,952 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

76 organizations qualified on sector, size, and geography

→ **76** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,540	\$11,114	\$32,658	\$55,436	\$64,200	\$64,076
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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 SC 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
Mason County Library Board	WV	\$246,749	Bookkeeper	\$28,080	\$29,143	2025
Christian Camping International Inc	CA	\$240,656	Ceo	\$163,571	\$143,076	2023
Shelby Christian School	NC	\$248,107	Member And Camp Director	\$32,676	\$34,201	2023
Eastern Us Music Camp Inc	NY	\$238,942	Treasurer	\$12,500	\$11,114	2024
Kona Aerial Gymnastic Team Inc	HI	\$238,104	Ceotreasurerdirector	\$3,000	\$2,642	2024
Wounded Spirits Ministries	IN	\$249,801	Board Chairm	\$3,954	\$4,103	2024
Madison County Childrens Camp Inc	NY	\$236,338	Exec Director	\$6,000	\$5,335	2024
Wilmington Rowing Center	DE	\$251,754	Director And Youth Coach	\$12,500	\$12,399	2023
Goodrich Memorial Library Inc	VT	\$235,973	Head Librarian	\$38,908	\$38,531	2024
West Hartford Youth Soccer Assn Inc	CT	\$252,078	League Coordntr	\$5,100	\$4,844	2023
Camp Bethany Inc	OH	\$255,682	Camp Manager	\$29,000	\$31,114	2023
Tmm Ministries Inc	TN	\$229,416	General Director	\$20,133	\$20,822	2024
Camp Cherith Of Western New York Inc	NY	\$229,282	Executive Director	\$19,400	\$17,757	2023
Lakeview Farms Mission	MI	\$258,859	President	\$55,000	\$57,506	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sacramento Valley Bmx	CA	\$228,770	Treasurer	\$10,020	\$8,765	2023
Kaleo On The River	NE	\$226,824	Executive Director Office	\$36,500	\$39,767	2023
Julian Oaks Youth Ministries	CA	\$225,675	President	\$53,750	\$47,016	2023
The Handicapped Children's Camp For	NY	\$262,959	Secretary	\$10,000	\$8,891	2024
Johnson City Firefighters	TN	\$265,352	President	\$3,900	\$4,033	2024
Florida Citrus Sports Foundation Inc	FL	\$265,358	Chief Executive Officer	\$44,985	\$41,580	2024
Barton County Club Inc	KS	\$267,097	Secretary	\$10,829	\$11,511	2024
Girls In Gear Inc	NJ	\$217,533	President	\$31,154	\$27,368	2024
The Spirit Horse Ranch Inc	HI	\$216,969	Director	\$19,394	\$17,084	2024
Hypothekids Inc	NY	\$213,880	Executive Director	\$61,179	\$56,001	2023
Regent Soccer Club Inc	WI	\$212,120	President	\$1,080	\$1,110	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC cost of living and 2025 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 SC 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 76 organizations. Compensation range \$567–\$143,076; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$243,952); for reference, expenses \$301,490 and assets \$94,740.

ROLE MATCH	Robert E Lee, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers 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	89 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	84 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 (Robert E Lee) 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 76 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,076 is reasonable (approximately the 89th 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.