

Willowind Therapeutic Riding Center Inc

Executive Director / CEO

EIN 611615265

ME · NTEE E50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **David Folger, Executive Director / CEO** (\$94,308) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: David Folger — 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 (E50).

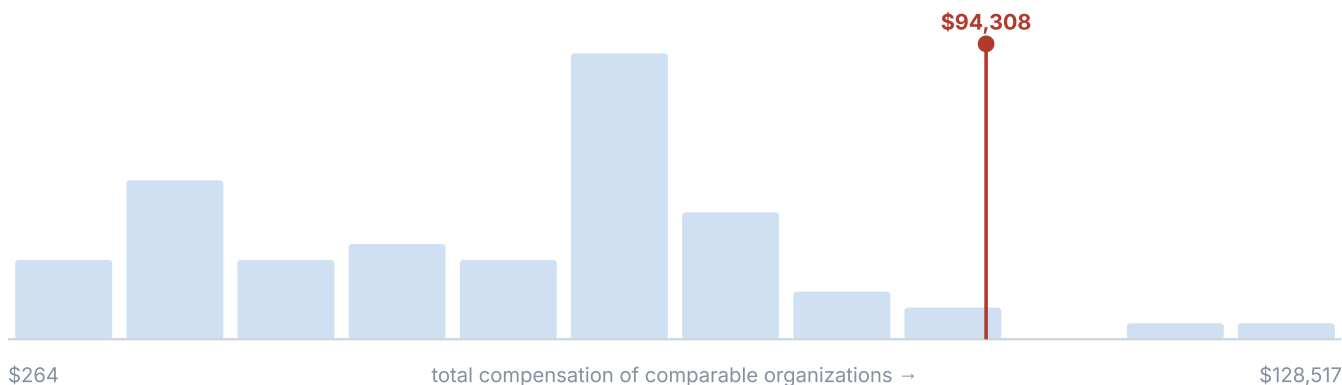
BUDGET Total revenue between \$203,346 and \$455,253 — 0.67x to 1.50x the subject's \$303,502 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E50), nationwide + budget 0.67–1.5x revenue.

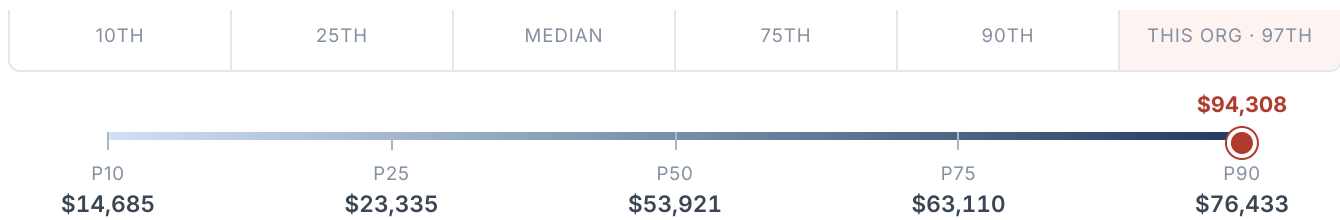
64 organizations qualified on sector, size, and geography

→ **64** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,685	\$23,335	\$53,921	\$63,110	\$76,433	\$94,308
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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 ME 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
School Of Service	MO	\$310,410	Executive Director	\$39,046	\$42,520	2023
Form5 Prosthetics Inc	OH	\$314,173	Founder/ Ceo	\$55,000	\$58,175	2024
Grow Pediatric Therapy Services	MO	\$291,608	Secretary	\$250	\$264	2024
Manes And Motions Therapeutic Riding	CT	\$291,123	President & Ceo	\$19,923	\$18,655	2024
Berkeley Acupuncture Project Of Ca	CA	\$316,423	President	\$54,937	\$47,375	2024
Two Bear Therapeutic Riding Center Inc	MT	\$317,556	Executive Dir.	\$55,000	\$60,957	2023
Boise Services Group Inc	ID	\$287,658	President	\$65,828	\$69,933	2024
Willow Creek Ranch Inc	WI	\$287,616	Executive Director	\$32,261	\$33,647	2024
Rascal Rodeo	WA	\$287,600	Executive Director	\$76,664	\$68,546	2024
New Hope Equine Assisted Therapy	TX	\$320,848	Executive Dir.	\$36,279	\$35,308	2025
Community Supported Acupuncture	KY	\$323,981	Executive Director	\$74,150	\$79,558	2024
Pure Living Recovery And Rehabilitation	IL	\$324,689	Cfo	\$10,908	\$10,709	2024
Watch Us Farm Inc	IN	\$281,604	Executive Director	\$13,000	\$13,691	2024
Childrens Therapy Clinic	WV	\$281,494	Executive Director	\$51,325	\$57,137	2023
Genuine Animate Navigate Assist Succeed	CA	\$281,355	Executive Director	\$77,542	\$68,843	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Camelot Therapeutic Horsemanship Inc	AZ	\$281,224	President	\$80,291	\$77,114	2024
Center For Adaptive Riding	NV	\$280,867	Former Executive Director	\$10,500	\$10,511	2024
Ahead With Horses Inc	CA	\$327,152	Executive Dir.	\$64,480	\$55,604	2024
Hopelife Regeneration Inc	NC	\$329,601	President	\$23,088	\$24,528	2023
Healing Reins Of Kentucky Inc	KY	\$271,770	Director	\$14,095	\$15,123	2024
Voices Of Hope For Aphasia Inc	FL	\$341,264	Executive Director	\$58,920	\$55,277	2024
Wilderwood Equine Therapy	NM	\$263,853	Executive Di	\$81,625	\$87,675	2024
Equi-kids Therapeutic Riding Program	VA	\$344,773	Executive Director	\$23,750	\$23,578	2023
Therapies For Hope Inc	CO	\$344,783	Executive Di	\$5,600	\$5,521	2023
Central New York Regional Emergency	NY	\$261,182	Excutive Director	\$90,934	\$79,945	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 64 organizations. Compensation range \$264–\$128,517; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$303,502); for reference, expenses \$295,081 and assets \$791,845.

ROLE MATCH	David Folger, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	97 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	88 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 (David Folger) 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 64 similarly situated organizations (Same NTEE sector (E50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$94,308 is reasonable (approximately the 97th 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.