

# American Saddle Horse

Executive Director / CEO

EIN 616029614  
 KY · NTEE A500  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Jennifer K Foster, Executive Director / CEO** (\$102,750) against **every comparable organization** that fit the selection criteria — **100** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

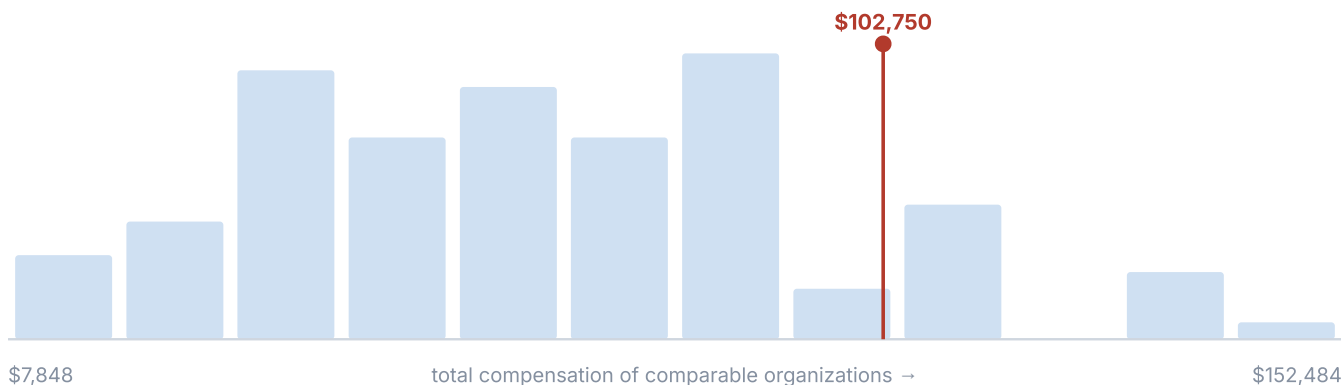
**Benchmarked executive:** Jennifer K Foster — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A500).
BUDGET	Total revenue between \$311,754 and \$697,957 — 0.67x to 1.50x the subject's \$465,305 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

**100** organizations qualified on sector, size, and geography → **100** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$24,480	\$42,924	\$62,697	\$83,341	\$108,240	<b>\$102,750</b>
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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 KY 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="#">New England Carousel Museum Inc</a>	CT	\$462,629	Executive Dir.	\$60,192	<b>\$52,530</b>	2024
<a href="#">Lowell's Maritime Foundation Inc</a>	MA	\$460,259	Executive Director	\$75,602	<b>\$63,235</b>	2024
<a href="#">Hawaiian Railway Society</a>	HI	\$471,022	Key Employee	\$51,600	<b>\$43,000</b>	2024
<a href="#">Galveston Children's Museum</a>	TX	\$459,157	Executive Director	\$60,659	<b>\$58,146</b>	2023
<a href="#">The Edge Motor Museum Inc</a>	TN	\$454,726	Executive Director	\$85,000	<b>\$83,162</b>	2024
<a href="#">River Road African American Museum And Gallery</a>	LA	\$454,431	Executive Director	\$32,542	<b>\$33,353</b>	2024
<a href="#">Capri Community Film Society Inc</a>	AL	\$483,006	Director	\$77,678	<b>\$80,416</b>	2023
<a href="#">Afro-american Historical Association Of Fauquier County</a>	VA	\$487,717	Pres, Exec Dir	\$36,664	<b>\$32,950</b>	2024
<a href="#">Hawaii Mobile Museum Of Tolerance</a>	HI	\$489,330	Executive Director	\$130,000	<b>\$108,333</b>	2024
<a href="#">Fullerton Museum Center Association</a>	CA	\$440,563	Executive Director	\$120,300	<b>\$99,544</b>	2023
<a href="#">Finger Lakes Boating Musuem Inc</a>	NY	\$492,302	Executive Director	\$75,000	<b>\$63,081</b>	2024
<a href="#">German American Heritage Center</a>	IA	\$437,510	Executive Di	\$67,083	<b>\$68,367</b>	2024
<a href="#">National Soaring Museum</a>	NY	\$493,119	Director	\$73,298	<b>\$61,649</b>	2024
<a href="#">Swift Museum Foundation Inc</a>	TN	\$495,234	Exec Director	\$33,600	<b>\$32,874</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">New England Ski Museum Inc</a>	NH	\$497,445	Executive Director (Former)	\$70,000	<b>\$60,161</b>	2024
<a href="#">La Casa Del Libro Inc</a>	PR	\$497,619	Executive Director	\$9,061	<b>\$9,061</b>	2024
<a href="#">Long Island Maritime Museum</a>	NY	\$429,337	Executive Director	\$75,094	<b>\$65,025</b>	2023
<a href="#">Rancho Obi-wan Inc</a>	CA	\$419,326	President/ce	\$29,795	<b>\$23,947</b>	2024
<a href="#">The Muzeo Foundation</a>	CA	\$516,592	Executive Dir.	\$113,033	<b>\$88,506</b>	2025
<a href="#">Southeastern Museums Conference</a>	GA	\$411,676	Executive Director	\$83,825	<b>\$80,768</b>	2023
<a href="#">The Coming King Foundation</a>	TX	\$410,943	Executve Director	\$33,857	<b>\$32,454</b>	2023
<a href="#">Jacksonville Area Center For Independent</a>	IL	\$519,920	Executive Dir.	\$50,000	<b>\$45,753</b>	2024
<a href="#">Japanese American Museum Of Oregon</a>	OR	\$520,012	Executive Director	\$110,000	<b>\$95,081</b>	2024
<a href="#">German Village Society</a>	OH	\$410,500	Executive Di	\$83,333	<b>\$84,579</b>	2023
<a href="#">Sturgis Motorcycle Museum &amp; Hall Of</a>	SD	\$522,600	Executive Di	\$87,353	<b>\$89,733</b>	2024

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

## ● Sample, role match & sensitivity

**PEER COUNT** 100 organizations. Compensation range \$7,848–\$152,484; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$465,305); for reference, expenses \$806,204 and assets \$9,323,196. **Revenue and expenses diverge this year — revenue may misrepresent**

**operating size; weigh the expense-based view.**

ROLE MATCH	Jennifer K Foster, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	86 <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**

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 (Jennifer K Foster) 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 100 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$102,750 is reasonable (approximately the 87<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.