

Lazy B Equine Rescue And Sanctuary

Executive Director / CEO

EIN 822355239
 UT · NTEE D20
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kelsey Bjorklund, Executive Director / CEO** (\$17,192) against **every comparable organization** that fit the selection criteria — **308** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

Benchmarked executive: Kelsey Bjorklund — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D20).
BUDGET	Total revenue between \$151,906 and \$340,089 — 0.67x to 1.50x the subject's \$226,726 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

308 organizations qualified on sector, size, and geography → **308** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$7,964	\$17,318	\$31,476	\$49,985	\$63,740	\$17,192
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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 UT 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
Canyon Lake Animal Shelter Society	TX	\$226,982	Shelter Manager	\$35,350	\$32,694	2025
New Hope Humane Society	WY	\$227,135	Director/sec	\$41,642	\$43,568	2023
Nassau County Spca Inc	NY	\$226,226	Executive Director	\$73,345	\$62,899	2024
North American 3rs Collaborative Inc	CO	\$225,826	Executive Director	\$120,350	\$109,519	2024
Cavalier Rescue Of Alabama Inc	AL	\$227,631	President/co Founder	\$24,000	\$25,333	2023
Active K9 Rescue Foundation	UT	\$225,732	Director/secretary	\$11,203	\$10,882	2024
Gimme Shelter Animal Rescue Inc	NY	\$225,632	Executive Dir.	\$70,000	\$60,030	2024
Greater New Haven Cat Project Inc	CT	\$228,181	President	\$30,620	\$28,051	2023
Union County Humane Society	TN	\$228,181	Executive Director	\$55,937	\$57,449	2023
Paradise Parrot Rescue Inc	AZ	\$228,529	Ceo	\$60,000	\$54,763	2024
The Pet Adoption Center Of O C	CA	\$224,822	President	\$79,500	\$67,074	2023
Etosha Rescue & Adoption Center	TX	\$228,766	Director/president	\$4,000	\$3,797	2024
Fulton County Humane Society	OH	\$224,188	Director	\$20,900	\$21,008	2024
Passion 4 Paws Company	VT	\$224,124	President	\$40,800	\$38,973	2024
Underdog Heroes Inc	CA	\$229,357	Ceo	\$30,687	\$25,148	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Longview Paws	TX	\$229,420	Executive Di	\$54,808	\$52,031	2024
Gem City Kitties	OH	\$230,027	Executive Director	\$13,411	\$13,878	2023
Catskill Animal Rescue Inc	NY	\$223,313	Director	\$11,700	\$10,330	2023
Whiskers Rescue Inc	NJ	\$230,298	President	\$39,000	\$32,194	2025
Richardson Rescue	SC	\$223,100	Director/president	\$19,500	\$19,877	2023
Caring About The Strays Cats Inc	NY	\$230,538	President/secretary	\$24,750	\$21,225	2024
Protect 4 Paws Co	KY	\$230,654	Shelter Director	\$17,628	\$17,973	2024
Glacial Lakes Humane Society And Shelter	SD	\$222,530	Executive Director	\$50,962	\$54,953	2023
Epic Outreach Inc	FL	\$222,482	Director	\$44,400	\$39,584	2024
South West Florida Horse Rescue Inc	FL	\$231,421	Director	\$13,475	\$12,368	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT cost of living and 2023 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 UT 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	308 organizations. Compensation range \$1,319–\$548,544; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$226,726); for reference, expenses \$221,166 and assets \$53,993.
ROLE MATCH	Kelsey Bjorklund, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 7 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	25 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	25 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 (Kelsey Bjorklund) 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 308 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,192 is reasonable (approximately the 25th 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.