

Art Of The Cowgirl Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Jaimie Stoltzfus, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

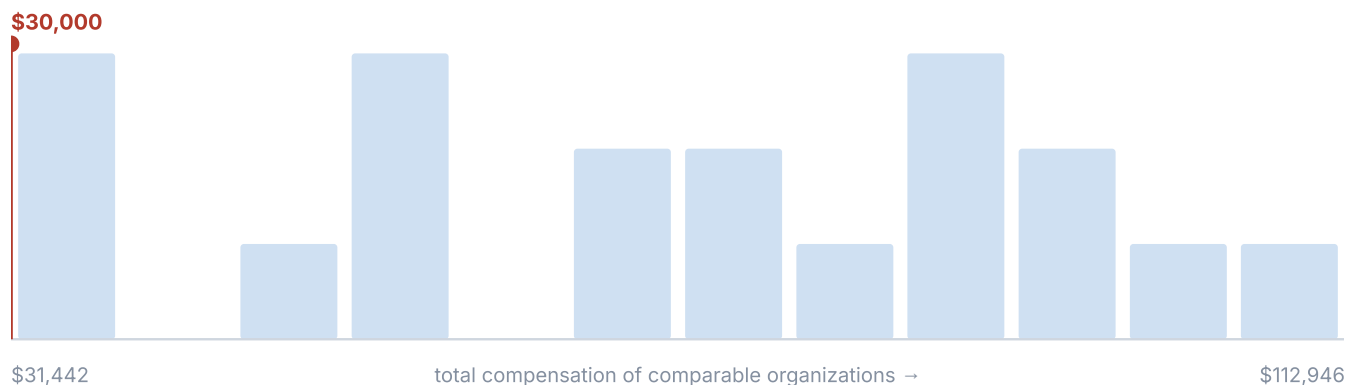
Benchmarked executive: Jaimie Stoltzfus — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A01).
BUDGET	Total revenue between \$241,932 and \$541,639 — 0.67x to 1.50x the subject's \$361,093 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A01), nationwide + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$35,156	\$53,828	\$72,426	\$89,118	\$97,268	\$30,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 0TH
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\$30,000



● 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 MT 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
The Ella Project	LA	\$368,492	Co Founder	\$94,500	\$96,533	2024
South Jersey Cultural Alliance	NJ	\$388,800	Executive Dir.	\$85,971	\$71,208	2024
Joseph's House Holding Corporation	NJ	\$403,006	Executive Dir.	\$136,362	\$112,946	2024
Naturist Society Foundation Inc	WI	\$318,007	Editor And Executive Director	\$52,920	\$52,786	2023
Arc Of The Central Mountains	CO	\$415,334	Executive Director	\$112,653	\$100,210	2024
Treasure House Of Hope	CO	\$429,501	Executive Director	\$101,000	\$89,844	2024
Walls Turned Sideways Nfp	IL	\$439,914	Director/co-ed	\$40,137	\$35,662	2025
The Intentional Man Project	CA	\$464,458	Executive Director	\$111,000	\$86,626	2025
Oklahomans For The Arts Inc	OK	\$253,218	Executive Di	\$65,000	\$66,399	2024
Free Mom Hugs Inc	OK	\$485,810	Executive Director	\$91,335	\$93,300	2024
The Mahogany Project	TX	\$491,200	Director	\$92,518	\$88,391	2023
Utah Cultural Alliance Foundation	UT	\$493,367	Executive Dir.	\$59,063	\$56,079	2024
Second Chance Dv Sa Shelter	AR	\$495,781	Executive Di	\$52,618	\$54,869	2024
North Atlantic Arts Alliance	ME	\$496,692	Executive Director	\$50,000	\$47,819	2023
Ohio Alliance For Arts Education	OH	\$519,143	Executive Di	\$87,200	\$85,680	2024
Black Lives Matter Paterson	NJ	\$522,264	Ceo	\$40,000	\$33,131	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
St Louis Arts Chamber Of Commerce	MO	\$525,000	Treasurer	\$32,000	\$31,442	2024
Young Latino Network	OH	\$535,465	Executive Dir.	\$71,596	\$72,426	2023
West Virginia Alliance Of Recovery	WV	\$541,067	Executive Director	\$73,757	\$74,086	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 19 organizations. Compensation range \$31,442–\$112,946; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$361,093); for reference, expenses \$254,478 and assets \$218,217.

ROLE MATCH Jaimie Stoltzfus, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	0 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 (Jaimie Stoltzfus) 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 19 similarly situated organizations (Same NTEE sector (A01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 0th 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.