

# The Morgan Horse Foundation Inc

Executive Director / CEO

EIN 922410104  
 KY · NTEE D60  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Carrie Mortensen, Executive Director / CEO** (\$9,151) against **every comparable organization** that fit the selection criteria — **135** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22<sup>nd</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Carrie Mortensen — 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 (D60).
BUDGET	Total revenue between \$83,182 and \$186,229 — 0.67x to 1.50x the subject's \$124,153 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

**135** organizations qualified on sector, size, and geography → **135** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,564	\$10,186	\$25,907	\$40,024	\$60,141	<b>\$9,151</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="#">Rescue Every Dog</a>	WA	\$124,668	Executive Director	\$34,560	<b>\$28,800</b>	2024
<a href="#">Big Run Wolf Ranch</a>	IL	\$125,012	Secretary	\$3,600	<b>\$3,294</b>	2024
<a href="#">Delaware Society For The Prevention Of</a>	DE	\$125,496	Executive Director	\$10,422	<b>\$9,498</b>	2024
<a href="#">Margarets Saving Grace Bully Rescue Inc</a>	VA	\$122,054	Secretary	\$7,085	<b>\$6,367</b>	2024
<a href="#">Hummingbird Farm</a>	NC	\$126,378	President	\$1,707	<b>\$1,599</b>	2025
<a href="#">Horses' Honor</a>	CA	\$126,431	President	\$4,500	<b>\$3,617</b>	2024
<a href="#">Dawgs Fight Back Inc</a>	NH	\$126,901	President / Treasurer / Se	\$19,000	<b>\$16,330</b>	2024
<a href="#">Creating Animal Respect Education</a>	FL	\$127,227	President	\$12,757	<b>\$11,155</b>	2024
<a href="#">The Theriogenology Foundation</a>	RI	\$127,632	Former Executive Director	\$21,018	<b>\$19,313</b>	2023
<a href="#">Quail &amp; Upland Game Alliance</a>	IL	\$119,801	Regional Dir	\$27,500	<b>\$25,907</b>	2023
<a href="#">Healing Angels Organization</a>	NC	\$119,668	Director	\$28,653	<b>\$28,370</b>	2023
<a href="#">Simmons &amp; Associates Educational Fd Inc</a>	CO	\$128,717	Trustee,treas	\$9,000	<b>\$8,033</b>	2024
<a href="#">Hibbing Animal Shelter Aka Precious Paws Humane Society</a>	MN	\$128,881	Shelter Manager	\$18,120	<b>\$16,665</b>	2024
<a href="#">The Centralia Humane Society</a>	IL	\$129,532	Secretary	\$26,071	<b>\$23,242</b>	2025
<a href="#">Aalas Foundation</a>	TN	\$129,719	Executive Director	\$51,648	<b>\$50,531</b>	2024
<a href="#">Animal Rescue Front Inc</a>	MA	\$131,104	Executive Director	\$58,600	<b>\$50,462</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sewickley Hunt</a>	PA	\$116,796	Huntsman	\$26,416	<b>\$24,519</b>	2024
<a href="#">Hummingbird Society</a>	AZ	\$116,587	Ceo	\$36,025	<b>\$32,248</b>	2024
<a href="#">Voice For The Animals</a>	CA	\$116,536	Founder And Executive Director	\$27,000	<b>\$21,701</b>	2024
<a href="#">Animal Victory Disaster &amp; Abuse Fund</a>	NC	\$132,488	Executive Director	\$9,280	<b>\$8,925</b>	2024
<a href="#">Divine Canines</a>	TX	\$133,127	Executive Director	\$62,877	<b>\$58,543</b>	2024
<a href="#">Humane Society Of Moab Valley</a>	UT	\$133,487	Executive Di	\$58,044	<b>\$55,295</b>	2024
<a href="#">Therapy Dogs Of Santa Barbara Inc</a>	CA	\$133,863	—	\$39,897	<b>\$32,066</b>	2024
<a href="#">Kitticcino Charities</a>	OH	\$114,311	Chief Executive Officer	\$34,782	<b>\$35,302</b>	2023
<a href="#">Because Animals Matter</a>	UT	\$134,071	Adoption Man	\$27,301	<b>\$26,776</b>	2023

**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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	135 organizations. Compensation range \$1,397–\$537,996; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$124,153); for reference, expenses \$44,163 and assets \$1,078,706. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Carrie Mortensen, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	22 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	19 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	97 <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 (Carrie Mortensen) 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 135 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,151 is reasonable (approximately the 22<sup>nd</sup> 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.