

# Pegasus Therapeutic Riding Center

Executive Director / CEO

EIN 953774003  
 CA · NTEE Z99Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Heggie, Executive Director / CEO** (\$93,222) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

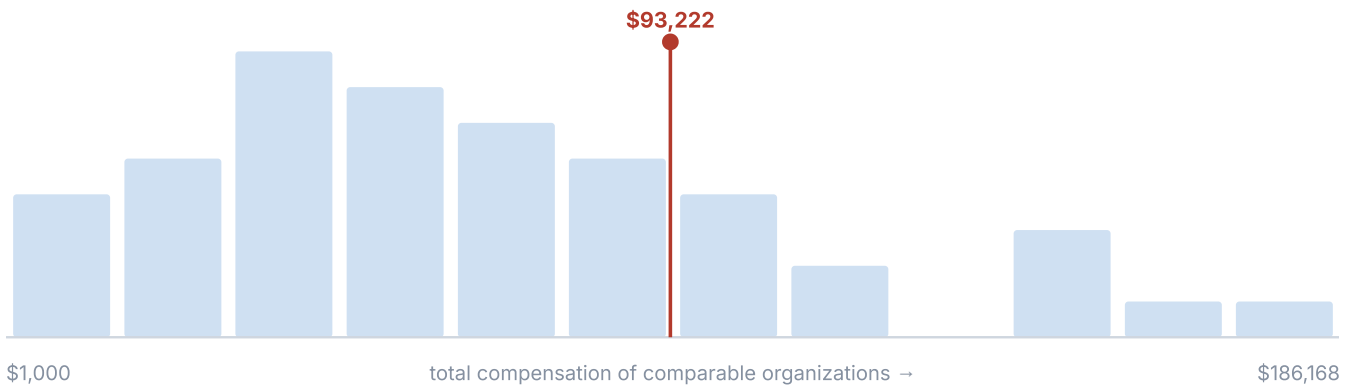
**Benchmarked executive:** Jennifer Heggie — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Z99Z).
BUDGET	Total revenue between \$206,286 and \$461,836 — 0.67x to 1.50x the subject's \$307,891 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99) + CA + budget 0.67–1.5x revenue.

**46** organizations qualified on sector, size, and geography → **46** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,415	\$33,811	\$60,472	\$89,856	\$127,218	\$93,222
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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 CA 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="#">Mariposa Housing Inc</a>	CA	\$307,819	Executive Dir.	\$3,602	<b>\$3,602</b>	2024
<a href="#">Orange County Bar Association Charitable</a>	CA	\$306,363	Ceo / Executive Director	\$17,519	<b>\$17,519</b>	2024
<a href="#">Colorado Park Housing Corporation</a>	CA	\$306,194	President & Ceo	\$65,738	<b>\$67,680</b>	2023
<a href="#">Padre Pio Academy</a>	CA	\$302,702	Principal	\$20,700	<b>\$21,311</b>	2023
<a href="#">Poway Valley Water Polo Club Inc</a>	CA	\$301,640	President	\$3,749	<b>\$3,749</b>	2024
<a href="#">San Leandro Education Foundation</a>	CA	\$317,348	Executive Director	\$75,000	<b>\$73,067</b>	2025
<a href="#">Storeydreams Foundation Inc</a>	CA	\$284,256	President	\$153,377	<b>\$157,907</b>	2023
<a href="#">Bay Area Psychotherapy Training</a>	CA	\$337,616	Executive Di	\$54,600	<b>\$56,213</b>	2023
<a href="#">Music Mends Minds Inc</a>	CA	\$278,012	Executive Director	\$98,000	<b>\$98,000</b>	2024
<a href="#">Big Sister League Residency Inc</a>	CA	\$340,583	Executive Dir.	\$35,490	<b>\$36,538</b>	2023
<a href="#">Zen Hospice Project</a>	CA	\$341,218	Executive Dir.	\$143,380	<b>\$143,380</b>	2024
<a href="#">Garagiste Events Inc</a>	CA	\$271,614	President	\$29,500	<b>\$29,500</b>	2024
<a href="#">Compasspoint Mentorship</a>	CA	\$345,937	Executive Director	\$70,000	<b>\$72,068</b>	2023
<a href="#">San Diego County Dental Foundation</a>	CA	\$361,587	Executive Director	\$82,500	<b>\$82,500</b>	2024
<a href="#">Care Fresno Inc</a>	CA	\$362,423	Executive Dir.	\$62,555	<b>\$60,943</b>	2025
<a href="#">Sacramento Housing Alliance</a>	CA	\$364,510	Executive Director	\$89,550	<b>\$89,550</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Danville Girls Chorus</a>	CA	\$249,208	Artistic Dir	\$35,695	<b>\$35,695</b>	2024
<a href="#">South Coast Chorale Inc</a>	CA	\$248,605	Executive Director	\$11,201	<b>\$11,532</b>	2023
<a href="#">Community Vitalization Council</a>	CA	\$248,526	President	\$26,600	<b>\$26,600</b>	2024
<a href="#">Peace Grove Inc</a>	CA	\$244,008	President	\$43,669	<b>\$44,959</b>	2023
<a href="#">Upward Bound Study Center Inc</a>	CA	\$241,747	Education Coordinator	\$35,382	<b>\$36,427</b>	2023
<a href="#">Mission Plaza Tenants Association</a>	CA	\$378,751	President	\$1,000	<b>\$1,000</b>	2024
<a href="#">San Francisco Choral Society</a>	CA	\$379,372	Executive Dir.	\$63,082	<b>\$63,082</b>	2024
<a href="#">Inquilinos Unidos</a>	CA	\$379,789	Executive Director	\$83,854	<b>\$86,331</b>	2023
<a href="#">Yucaipa Swim Team Inc</a>	CA	\$235,834	Executive Di	\$58,000	<b>\$58,000</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	46 organizations. Compensation range \$1,000–\$186,168; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$307,891); for reference, expenses \$461,657 and assets \$575,812. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Jennifer Heggie, reported title <i>"Executive Dir."</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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	80 <sup>th</sup>
All sources (D + E + F), adjusted	63 <sup>rd</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 Heggie) 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 46 similarly situated organizations (Same NTEE sector (Z99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$93,222 is reasonable (approximately the 76<sup>th</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.