

# Rose Garden Adult Day Services

Executive Director / CEO

EIN 161742781

AL · NTEE T50

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Bonnie Ward, Executive Director / CEO** (\$1,115) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Bonnie Ward — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T50).
BUDGET	Total revenue between \$174,938 and \$391,653 — 0.67x to 1.50x the subject's \$261,102 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T50), nationwide + budget 0.67–1.5x revenue.

**65** organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,066	\$25,093	\$50,963	\$72,558	\$105,422	<b>\$1,115</b>
----------	----------	----------	----------	-----------	----------------



## ■ 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 AL 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="#">White Cane Foundation</a>	NE	\$267,094	Executive Director	\$50,000	<b>\$51,249</b>	2023
<a href="#">3 To 1 Foundation</a>	TX	\$271,199	Foundation Director	\$62,792	<b>\$59,858</b>	2023
<a href="#">Serbian United Benevolent Society</a>	CA	\$273,203	Secretary	\$4,200	<b>\$3,357</b>	2024
<a href="#">Colorado Planned Giving Roundtable</a>	CO	\$276,100	Executive Di	\$84,216	<b>\$74,748</b>	2024
<a href="#">Fay Ranches Community Foundation</a>	MT	\$277,456	Executive Dir.	\$135,000	<b>\$134,701</b>	2024
<a href="#">Golden Hill Foundation Inc</a>	CT	\$244,152	Ceo	\$41,336	<b>\$36,935</b>	2023
<a href="#">Riverpsykhe Inc</a>	CA	\$278,554	Director/pres.	\$20,800	<b>\$16,625</b>	2024
<a href="#">Amani Christian Community Development Corporation</a>	PA	\$279,582	Executive Director	\$44,950	<b>\$42,718</b>	2023
<a href="#">New Mexico Casa Association Inc</a>	NM	\$241,336	Executive Director	\$100,000	<b>\$99,558</b>	2024
<a href="#">Weakley County Joint Economic Development Corporation</a>	TN	\$281,406	Ceo	\$185,000	<b>\$175,360</b>	2025
<a href="#">Indianapolis Hebrew Congregation</a>	IN	\$283,012	Fnd Ex-officio & lhc Exec	\$19,948	<b>\$20,047</b>	2023
<a href="#">Blue Tower Solutions Inc</a>	IL	\$234,494	Co-director	\$85,192	<b>\$77,526</b>	2024
<a href="#">George Lopez Foundation</a>	CA	\$288,848	Executive Director/secretary	\$171,000	<b>\$136,679</b>	2024
<a href="#">Benevolent And Protective Order Of Elks 2083 Los Alamos</a>	NM	\$233,155	Secretary	\$4,000	<b>\$3,880</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ddembe Inc</a>	MS	\$231,395	Director	\$30,000	<b>\$30,928</b>	2024
<a href="#">Purple Flower Community Health &amp; Wellness Foundation</a>	TN	\$229,944	President	\$112,369	<b>\$109,332</b>	2024
<a href="#">Sports Creative Foundation</a>	NY	\$229,314	Ceo	\$19,950	<b>\$16,687</b>	2024
<a href="#">Feeding The Fosters Inc</a>	FL	\$225,810	President, Treasurer	\$37,500	<b>\$31,768</b>	2025
<a href="#">Lili Gc Foundation Corp</a>	ID	\$297,604	Director	\$33,500	<b>\$32,987</b>	2024
<a href="#">Poor Bishop Hooper Inc</a>	MO	\$221,258	Executive Director	\$75,453	<b>\$73,974</b>	2024
<a href="#">Luma Arts Initiative Inc</a>	NY	\$218,180	President	\$30,000	<b>\$25,093</b>	2024
<a href="#">Giving Square</a>	MD	\$217,790	Executive Director	\$74,280	<b>\$66,179</b>	2023
<a href="#">Gmr Foundation For Research &amp; Educa</a>	CO	\$304,932	Executive Di	\$59,978	<b>\$53,235</b>	2024
<a href="#">Hamlin Jaeger And Massina Charitable</a>	WV	\$216,933	Trustee	\$12,065	<b>\$12,449</b>	2023
<a href="#">Love It Once More Inc</a>	IL	\$216,821	President	\$34,917	<b>\$32,713</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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** 65 organizations. Compensation range \$2,195–\$418,272; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$261,102); for reference, expenses \$247,886 and assets \$31,152.

ROLE MATCH	Bonnie Ward, reported title " <i>PRESIDENT</i> ", 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	3 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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	8 <sup>th</sup>
All sources (D + E + F), adjusted	0 <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 (Bonnie Ward) 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 65 similarly situated organizations (Same NTEE sector (T50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,115 is reasonable (approximately the 0<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.