

The Gardens Edge Inc

Executive Director / CEO

EIN 260645372

NM · NTEE B99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sara Montgomery, Executive Director / CEO** (\$14,400) against **every comparable organization** that fit the selection criteria — **159** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

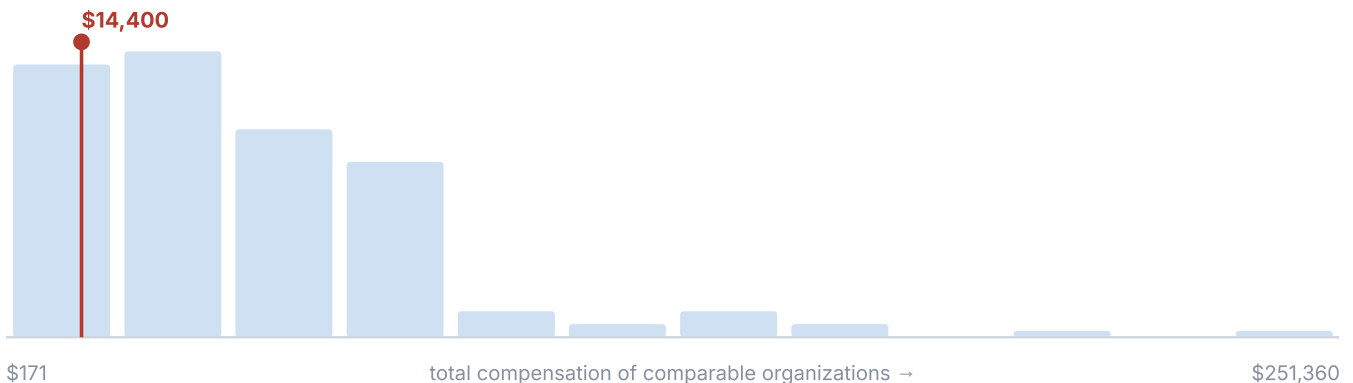
Benchmarked executive: Sara Montgomery — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$103,361 and \$231,406 — 0.67x to 1.50x the subject's \$154,271 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

159 organizations qualified on sector, size, and geography → **159** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,962	\$20,672	\$39,026	\$63,443	\$81,290	\$14,400
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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 NM 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
Challenger Learning Center Of	NY	\$155,858	Executive Di	\$25,090	\$20,474	2024
Microfinance Opportunities	MA	\$156,708	Executive Director	\$1,000	\$835	2023
Hawaii Restaurant Association Educational Foundation	HI	\$150,849	Executive Director	\$25,885	\$20,929	2024
Military Intelligence Corps Association Inc	AZ	\$150,680	Director Of Finance	\$34,131	\$30,519	2023
School For Esoteric Studies Inc	NC	\$150,630	Executive Director	\$30,090	\$28,078	2024
Satvatove Institute Inc	FL	\$158,205	Executive Di	\$83,160	\$72,634	2023
Creative Adventuresinc	MD	\$158,252	Creative Director	\$70,000	\$59,101	2024
The Nourishment Projects Nfp	IL	\$158,876	President	\$90,000	\$82,265	2023
Developing Radio Partners Inc	DC	\$147,429	President & Ceo	\$70,000	\$57,112	2023
Pacific Rim Education Foundation Inc	HI	\$146,806	Director And Secretary	\$39,463	\$31,907	2024
Beavercreek Freedom Academy	OH	\$144,948	Board Member	\$15,786	\$15,099	2024
Epoch Public Media Seattle	WA	\$164,046	President	\$4,779	\$3,864	2024
Arts Align All Inc	WI	\$164,616	President	\$40,838	\$38,516	2024
The Spark Inc	KS	\$164,994	Executive Director	\$64,231	\$64,516	2023
Delaware Careplan Inc	DE	\$166,166	Executive Director	\$15,149	\$13,395	2024
Fiberglass Reinforced Plastics	MA	\$141,886	Executive Director & Presi	\$65,000	\$54,307	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cliquepoint Data Foundation	OH	\$141,860	Executive Director	\$36,750	\$35,152	2024
Sc Ag-in-the-classroom Fund	SC	\$167,533	President	\$72,480	\$68,286	2024
Century Association Archives Foundation	NY	\$140,365	Executive Director	\$89,395	\$72,950	2024
Teach For Ethiopia Inc	VA	\$140,294	President	\$81,166	\$72,864	2023
Fem Empowerment Movement	CA	\$168,811	Secretary	\$104,168	\$81,231	2024
The Harry L Dougherty And Sakae K	CA	\$138,680	Executive Dir.	\$9,827	\$7,890	2023
Lohan School Of Shaolin	NV	\$169,986	Corporate Officer	\$41,875	\$39,026	2023
Solvang School Education Foundation	CA	\$170,182	President & Ceo	\$18,000	\$13,675	2025
Education In Dance And	NJ	\$170,931	Vice President	\$191,743	\$154,603	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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	159 organizations. Compensation range \$171–\$251,360; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$154,271); for reference, expenses \$162,475 and assets \$595,872.
ROLE MATCH	Sara Montgomery, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	20 peers 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	18 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	15 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 (Sara Montgomery) 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 159 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,400 is reasonable (approximately the 18th 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.