

# Monticello Christian Social Services Inc

Executive Director / CEO

EIN 411668149  
 MN · NTEE P20Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Mary Gardner, Executive Director / CEO** (\$63,240) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44<sup>th</sup>** percentile of comparable organizations within the typical range

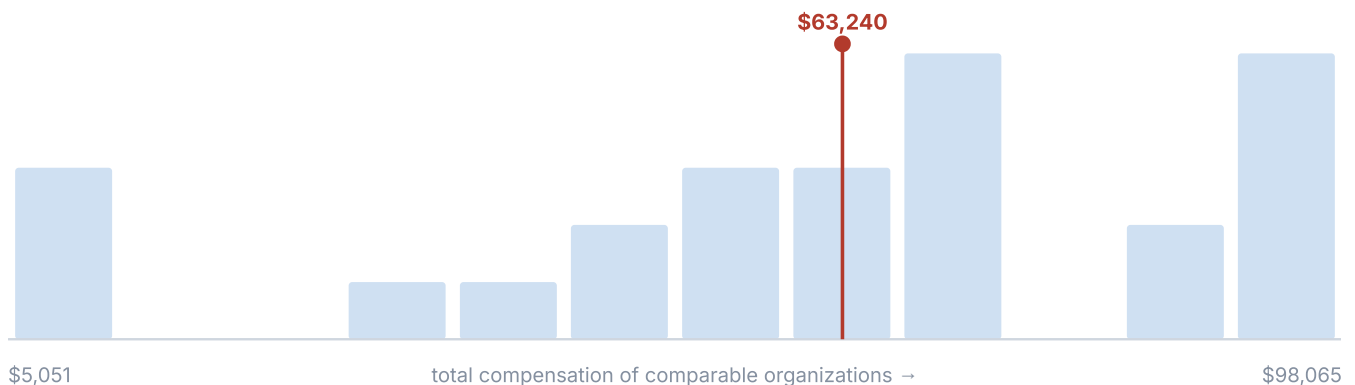
**Benchmarked executive:** Mary Gardner — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20Z).
BUDGET	Total revenue between \$303,782 and \$680,110 — 0.67x to 1.50x the subject's \$453,407 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + MN + budget 0.67–1.5x revenue.

**25** organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,436	\$51,089	\$66,778	\$83,163	\$93,970	\$63,240
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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 MN 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="#">Love Inc - Heartland</a>	MN	\$460,269	Executive Di	\$74,119	<b>\$71,993</b>	2024
<a href="#">Minnesota Youth Ski League</a>	MN	\$426,240	Executive Director	\$69,054	<b>\$67,073</b>	2024
<a href="#">Elevate Hope House</a>	MN	\$424,123	President Fo	\$10,000	<b>\$9,463</b>	2025
<a href="#">Ebenezer Ridge Point Apartments Inc</a>	MN	\$419,868	President, End 9-2024	\$70,974	<b>\$68,938</b>	2024
<a href="#">Southwest Options For Women</a>	MN	\$488,826	Executive Director	\$100,962	<b>\$98,065</b>	2024
<a href="#">Oasis Central Minnesota Inc</a>	MN	\$492,322	Executive Director	\$46,184	<b>\$44,859</b>	2024
<a href="#">Brothers Empowered</a>	MN	\$410,701	Executive Director And Board Chair	\$65,000	<b>\$65,000</b>	2023
<a href="#">Leonardo's Basement</a>	MN	\$403,541	Co-executive Director	\$68,750	<b>\$66,778</b>	2024
<a href="#">Settled Incorporated</a>	MN	\$506,185	Ceo	\$54,900	<b>\$54,900</b>	2023
<a href="#">Mending The Sacred Hoop</a>	MN	\$513,458	Executive Director	\$93,205	<b>\$90,531</b>	2024
<a href="#">The Organization Of Liberians In Minnesota</a>	MN	\$513,606	Executive Director	\$57,081	<b>\$55,443</b>	2024
<a href="#">Aitkin County Care Inc</a>	MN	\$384,563	Executive Di	\$52,598	<b>\$51,089</b>	2024
<a href="#">The Man Up Club</a>	MN	\$375,696	Executive Dir.	\$40,000	<b>\$38,852</b>	2024
<a href="#">Innovative Soultions</a>	MN	\$357,353	Executive Director	\$36,400	<b>\$35,356</b>	2024
<a href="#">Breakthrough Ministries Inc</a>	MN	\$356,206	President & Ceo	\$72,000	<b>\$72,000</b>	2023
<a href="#">Nursing Heart Inc</a>	MN	\$334,147	Executive Director	\$70,000	<b>\$67,992</b>	2024
<a href="#">Lakes Life Care Center Inc</a>	MN	\$317,595	Director	\$10,800	<b>\$10,490</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Atlas Of Rock County</a>	MN	\$316,230	Director	\$53,166	<b>\$53,166</b>	2023
<a href="#">Ayada Leads</a>	MN	\$592,402	Executive Director	\$97,709	<b>\$94,906</b>	2024
<a href="#">Common Cup Ministry Inc</a>	MN	\$309,122	Executive Di	\$60,500	<b>\$60,500</b>	2023
<a href="#">Trust Inc</a>	MN	\$597,743	Executive Di	\$96,048	<b>\$93,292</b>	2024
<a href="#">Irreducible Grace Foundation</a>	MN	\$607,944	Executive Director	\$97,211	<b>\$94,422</b>	2024
<a href="#">Kicking Bear Foundation</a>	MN	\$613,927	President	\$85,619	<b>\$83,163</b>	2024
<a href="#">Minnesota Hockey District 8 Inc</a>	MN	\$652,138	District Director Coordinator	\$5,200	<b>\$5,051</b>	2024
<a href="#">Douglas County Car Care Program</a>	MN	\$664,413	Executive Director	\$84,484	<b>\$84,484</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	25 organizations. Compensation range \$5,051–\$98,065; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$453,407); for reference, expenses \$239,746 and assets \$1,600,932. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Mary Gardner, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	44 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	44 <sup>th</sup>
Reportable pay only (column D), adjusted	48 <sup>th</sup>
All sources (D + E + F), adjusted	44 <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 (Mary Gardner) 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 25 similarly situated organizations (Same NTEE sector (P20) + MN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,240 is reasonable (approximately the 44<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.