

Hardrock Hundred Endurance Run

Executive Director / CEO

EIN 471608016

CO · NTEE B82

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Dale Garland, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **126** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Dale Garland — reported title “EVENT DIRECTOR, EX OFFICIO”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

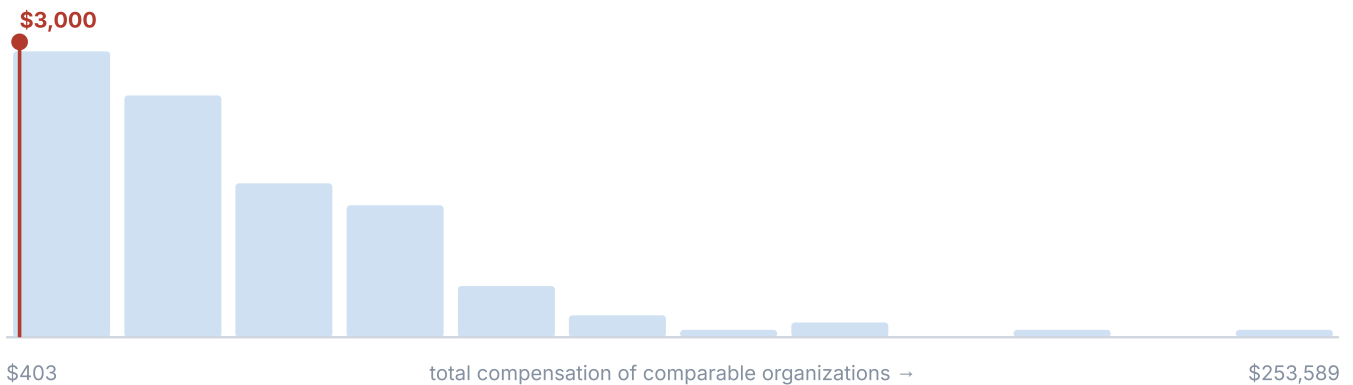
SECTOR Organizations sharing the subject's NTEE classification (B82).

BUDGET Total revenue between \$96,387 and \$215,793 — 0.67x to 1.50x the subject's \$143,862 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

126 organizations qualified on sector, size, and geography → **126** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,161	\$13,766	\$35,928	\$64,700	\$94,193	\$3,000
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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 CO 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
The Weinreb-berenda-carter Foundation Inc	NY	\$144,674	Secy-treas./director	\$23,000	\$21,675	2024
Pennsylvania Pharmacists	PA	\$145,417	Secretary/tr	\$12,566	\$13,454	2023
The Grandville Education Foundation	MI	\$145,647	Exec Directo	\$15,250	\$15,993	2025
Olentangy Education Foundation	OH	\$141,530	Executive Di	\$41,730	\$46,094	2024
National Guard Youth Foundation	DC	\$146,358	President	\$10,000	\$8,916	2025
Educate Lanka Foundation Inc	MD	\$141,292	Executive Director	\$126,000	\$122,850	2024
Lincoln County Rotary Student	NC	\$147,759	Director	\$36,846	\$39,704	2024
Camden County Hero Scholarship Fund Inc	NJ	\$149,181	Executive Dir.	\$69,572	\$64,781	2024
Oregon Education Assoc Foundation	OR	\$138,017	Oea President	\$33,341	\$32,290	2024
Centennial Education Foundation	PA	\$137,344	Executive Director	\$16,154	\$16,800	2024
Faces Of Valor Usa Inc	MD	\$150,492	President & Ceo	\$50,000	\$48,750	2024
Yuda Bands	UT	\$136,783	Secretary	\$28,500	\$30,420	2024
Monster Education Foundation Nfp	IL	\$136,651	Executive Director-President	\$7,200	\$7,382	2024
Laborers' Local 300 Scholarship Fund	CA	\$136,560	Chairman/trustee	\$163,840	\$147,543	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Derby Johnson Banks Foundation Inc	GA	\$151,265	Secretary	\$48,890	\$51,266	2024
Baptist Medical Dental Fellowship	AL	\$134,845	Executive Dir.	\$54,000	\$62,637	2023
Police Benevolent Associaton	FL	\$134,541	President	\$11,611	\$11,711	2023
Committee For Excellence In	VA	\$153,577	Executive Di	\$24,000	\$24,167	2024
St Ursula Academy Scholarship Granting	OH	\$134,005	President	\$16,697	\$18,443	2024
Florida Home Builders Foundation Inc	FL	\$154,228	Ceo Of Fhba	\$49,839	\$48,828	2024
Forever 49 Foundation	OH	\$154,499	Vice President	\$3,000	\$3,314	2024
Girls On The Run Central Kentucky	KY	\$155,532	Guckenberger	\$63,523	\$69,340	2025
Entrepreneurs Scholarship Program	TX	\$132,075	Director	\$375	\$403	2023
Academic Coaching Services Acs Foundation	NV	\$156,000	Executive Director	\$79,500	\$83,106	2024
Namic Mutual Insurance Foundation	IN	\$131,399	Executive Di	\$41,231	\$45,345	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	126 organizations. Compensation range \$403–\$253,589; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$143,862); for reference, expenses \$122,155 and assets \$212,413.
ROLE MATCH	Dale Garland, reported title "EVENT DIRECTOR, EX OFFICIO", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	50 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	5 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	3 rd

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 (Dale Garland) 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 13, 2026, comparing compensation against 126 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 5th 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 13, 2026.