

# Polestar Gardens Inc

Executive Director / CEO

EIN 680453822

CO · NTEE P50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Gornik, Executive Director / CEO** (\$39,000) against **every comparable organization** that fit the selection criteria — **114** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michael Gornik — 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 (P50).

**BUDGET** Total revenue between \$24,883 and \$55,710 — 0.67x to 1.50x the subject's \$37,140 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**114** organizations qualified on sector, size, and geography → **114** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,070	\$11,235	\$24,321	\$49,294	\$83,206	\$39,000
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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
<a href="#">Vern Jolly Corporation</a>	NM	\$37,161	Executive Director	\$27,258	<b>\$30,575</b>	2024
<a href="#">Down Syndrome Information Alliance</a>	CA	\$37,233	Key Employee	\$2,996	<b>\$2,777</b>	2023
<a href="#">Ms Court Advocacy And Justice</a>	MS	\$36,881	Executive Director	\$54,683	<b>\$65,391</b>	2023
<a href="#">Road To Recovery Inc</a>	NJ	\$37,416	President	\$30,957	<b>\$28,082</b>	2025
<a href="#">North Hill Communities Inc</a>	MA	\$37,428	President & Ceo (Until 07/23)	\$112,247	<b>\$105,193</b>	2024
<a href="#">Fort Wayne Rescue Mission</a>	IN	\$37,564	Former Ceo	\$40,226	<b>\$44,240</b>	2024
<a href="#">Friends Of Abilities First</a>	MO	\$37,795	Executive Di	\$35,133	<b>\$38,807</b>	2024
<a href="#">Warriors Weekend</a>	TX	\$38,215	President	\$48,000	<b>\$50,074</b>	2024
<a href="#">Chase Memorial Community Center Inc</a>	NY	\$38,242	Ceo (From 8/1/23)	\$29,359	<b>\$27,667</b>	2024
<a href="#">Prosperity Of Humanity</a>	CA	\$36,000	Ceo	\$2,000	<b>\$1,854</b>	2023
<a href="#">Pinecrest Voluntary Home For The</a>	NY	\$35,652	President	\$1,215	<b>\$1,145</b>	2024
<a href="#">Center For Urban Families Fund Inc</a>	MD	\$38,637	President/founder	\$283,238	<b>\$284,314</b>	2023
<a href="#">Vocal-ny Action Fund Inc</a>	NY	\$38,650	Co-executive Director	\$43,682	<b>\$42,381</b>	2023
<a href="#">Straight From The Streets</a>	NV	\$35,465	Executive Director	\$3,600	<b>\$3,874</b>	2023
<a href="#">Texas Neighborhood Services Education Fo</a>	TX	\$39,022	Executive Director	\$16,845	<b>\$18,092</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Athletes Services Network America</a>	TX	\$39,192	Commissioner	\$25,200	<b>\$26,289</b>	2024
<a href="#">Project Ohr - Office For Homecare</a>	NY	\$34,904	Chief Executive Officer	\$55,479	<b>\$53,827</b>	2023
<a href="#">National Association Of Police Organizations Relief Fund</a>	VA	\$39,512	Executive Direcor And General Counsel	\$64,655	<b>\$67,028</b>	2023
<a href="#">The Jimmy Carroll Foundation</a>	NC	\$39,679	Executive Di	\$65,000	<b>\$72,111</b>	2023
<a href="#">Learning For Success Inc</a>	FL	\$39,790	Board Member	\$1,500	<b>\$1,431</b>	2025
<a href="#">Artemis Endeavor Inc</a>	NY	\$40,002	Executive Director	\$24,980	<b>\$23,541</b>	2024
<a href="#">Altruistry Foundation Inc</a>	FL	\$40,173	Executive Director / Secretary	\$96,000	<b>\$94,052</b>	2024
<a href="#">The Esther Jeanette Shumpert Walker</a>	SC	\$40,413	Ceo/presiden	\$193,204	<b>\$216,412</b>	2023
<a href="#">Center For Justice &amp; Freedom Inc</a>	NY	\$40,462	President	\$291,667	<b>\$274,861</b>	2024
<a href="#">The Roo Crew</a>	SC	\$40,507	Director	\$17,760	<b>\$19,894</b>	2023

**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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **114** organizations. Compensation range \$357–\$284,314; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$37,140); for reference, expenses \$35,608 and assets \$6,007,410.

ROLE MATCH	Michael Gornik, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	68 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	46 <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 (Michael Gornik) 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 114 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,000 is reasonable (approximately the 68<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.