

# Spirit Of Columbia Gardens Carousel

Executive Director / CEO

EIN 810512992

MT · NTEE N32

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ed Curran, Executive Director / CEO** (\$31,570) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43<sup>rd</sup>** percentile of comparable organizations within the typical range

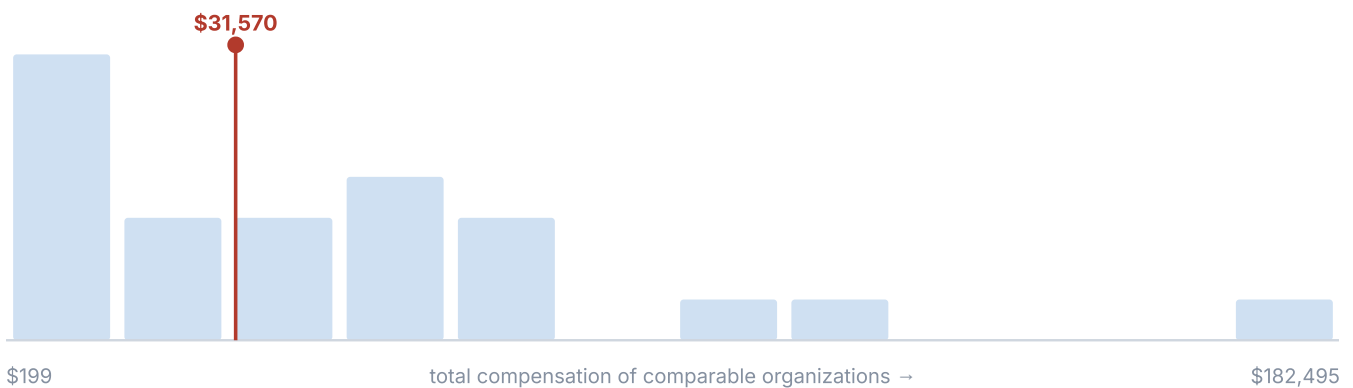
**Benchmarked executive:** Ed Curran — reported title "VICE PRESIDENT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N32).
BUDGET	Total revenue between \$124,872 and \$279,565 — 0.67x to 1.50x the subject's \$186,377 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N32), nationwide + budget 0.67–1.5x revenue.

**23** organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$909	\$11,049	\$36,308	\$66,751	\$94,320	\$31,570
-------	----------	----------	----------	----------	----------



## ● 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 MT 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 Rock Lake Conservancy Inc</a>	TX	\$182,378	Director	\$45,000	<b>\$41,759</b>	2024
<a href="#">Friends Of Jackson Park</a>	CA	\$192,511	Executive Director	\$45,325	<b>\$36,308</b>	2024
<a href="#">Club Mesabi Inc</a>	MN	\$195,410	Executive Director	\$60,000	<b>\$55,000</b>	2024
<a href="#">Challis Golf And Recreation Association</a>	ID	\$200,019	Clubhouse Mgr	\$15,879	<b>\$15,671</b>	2024
<a href="#">Friends Of The Fort Collins Bicycle Program Inc</a>	CO	\$200,330	Executive Director Until 91	\$65,393	<b>\$59,889</b>	2023
<a href="#">Montana State Parks Foundation</a>	MT	\$210,237	Executive Director	\$77,241	<b>\$75,250</b>	2025
<a href="#">Morrison County Recreational Trails Asso</a>	MN	\$143,433	President	\$217	<b>\$199</b>	2024
<a href="#">The Faribault Ice Arena Association</a>	MN	\$233,841	President	\$34,257	<b>\$32,330</b>	2023
<a href="#">Ocmulgee National Park &amp; Preserve</a>	GA	\$234,575	Executive Di	\$76,000	<b>\$72,986</b>	2023
<a href="#">Mendocino Area Parks Association</a>	CA	\$235,492	Vice President	\$34,994	<b>\$28,861</b>	2023
<a href="#">David Allen Memorial Ballpark Inc</a>	OK	\$236,278	Executive Director	\$97,000	<b>\$99,087</b>	2024
<a href="#">Los Angeles River State Park Partners</a>	CA	\$239,039	Executive Director	\$73,376	<b>\$60,515</b>	2023
<a href="#">Ranger Snowmobile Atv Club Inc</a>	MN	\$240,822	President	\$1,225	<b>\$1,156</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Grand Marais Sno-trails Association</a>	MI	\$130,644	President	\$516	<b>\$494</b>	2024
<a href="#">Friends Of Sp Dinsmoor's Garden Of Eden Inc</a>	KS	\$130,604	Executive Director	\$25,000	<b>\$25,056</b>	2024
<a href="#">Kidron Community Park Inc</a>	OH	\$127,210	President	\$2,385	<b>\$2,283</b>	2025
<a href="#">Montana Skatepark Association</a>	MT	\$246,471	President	\$7,500	<b>\$7,722</b>	2023
<a href="#">Grand Rapids Whitewater Inc</a>	MI	\$247,817	President/ce	\$185,120	<b>\$182,495</b>	2023
<a href="#">Lititz Springs Park Inc</a>	PA	\$258,164	Treasurer	\$916	<b>\$847</b>	2024
<a href="#">Scott Community Golf Course Inc</a>	KS	\$270,783	Employee	\$55,312	<b>\$57,073</b>	2023
<a href="#">Parkway Council Foundation</a>	PA	\$271,602	Executive Di	\$115,000	<b>\$109,532</b>	2023
<a href="#">Mccoy Farm And Gardens</a>	TN	\$274,627	Employee Executive Director	\$75,000	<b>\$73,135</b>	2024
<a href="#">American Academy For Park And</a>	WA	\$277,983	Executive Di	\$17,307	<b>\$14,375</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **23** organizations. Compensation range \$199–\$182,495; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$186,377); for reference, expenses \$196,647 and assets \$749,135.

**ROLE MATCH** Ed Curran, reported title *"VICE PRESIDENT"*, 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.**

**OUTLIERS** 1 peer 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	43 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	43 <sup>rd</sup>
All sources (D + E + F), adjusted	43 <sup>rd</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 (Ed Curran) 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 23 similarly situated organizations (Same NTEE sector (N32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,570 is reasonable (approximately the 43<sup>rd</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.