

Craters Of The Moon Natural History Asso

Executive Director / CEO

EIN 826002093

ID · NTEE C60Z

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Sarah Rogers, Executive Director / CEO** (\$62,538) against **every comparable organization** that fit the selection criteria — **98** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Sarah Rogers — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C60Z).
BUDGET	Total revenue between \$241,664 and \$541,039 — 0.67x to 1.50x the subject's \$360,693 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C60), nationwide + budget 0.67–1.5x revenue.

98 organizations qualified on sector, size, and geography → **98** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,201	\$41,227	\$60,239	\$77,588	\$104,523	\$62,538
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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 ID 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
High Desert Horticultural Center	OR	\$358,304	Nursery Manager	\$31,603	\$27,588	2024
Pilsen Enviromental Rights And Reform Organization	IL	\$363,375	President	\$1,950	\$1,802	2024
Eastern Region Association Of Forest And Nature Schools	MD	\$364,438	Executive Director	\$76,916	\$69,594	2023
Green Beverly 107q Inc	MA	\$369,863	President	\$48,000	\$40,547	2024
The Kiva Center	CO	\$351,466	Treasurer	\$59,750	\$53,857	2024
Habitatmap Incorporated	NY	\$370,978	Executive Di	\$23,000	\$19,537	2024
Always Choose Adventures	CO	\$350,083	Executive Di	\$8,100	\$7,301	2024
Vermont Wilderness School	VT	\$372,886	Executive Director	\$70,673	\$66,869	2024
Parking Reform Network	OR	\$347,252	President	\$30,000	\$26,189	2024
Georgia Arborist Association Inc	GA	\$374,382	Executive Di	\$74,282	\$70,211	2024
Perennial	MO	\$345,969	Executive Director	\$54,900	\$54,661	2024
Rep Environmental Education Foundation	VA	\$377,331	President	\$129,446	\$117,491	2024
Pando Populus Inc	CA	\$377,928	President	\$112,500	\$91,319	2024
Global Inheritance Inc	CA	\$342,197	Executive Di	\$30,508	\$25,495	2023
Oklahoma Energy Education Foundation	OK	\$341,930	Executive Director	\$17,282	\$18,417	2023
Strawberry Hill Foundation Inc	PA	\$380,658	Executive Di	\$71,500	\$67,027	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Blessed Earth Inc	KY	\$382,900	President	\$191,959	\$193,868	2024
The Outside Foundation	SC	\$338,141	Executive Di	\$45,833	\$44,948	2024
Friends Of San Damiano Inc	WI	\$337,155	Director	\$11,760	\$11,545	2024
Biodiversity For A Livable Climate	MA	\$337,077	Executive Di	\$53,333	\$45,052	2024
The Greenhouse Project	NV	\$336,362	Executive Di	\$36,907	\$34,776	2024
Maunaloa Fishpond Heritage Center	HI	\$336,176	Executive Di	\$72,500	\$61,017	2024
Sustainable San Mateo County	CA	\$335,463	Executive Director	\$61,271	\$51,204	2023
Education Economics Environmental Climate And Heal	MS	\$332,687	Board Member	\$463	\$485	2024
Bees In The D	MI	\$390,684	Vice-president/treasurer	\$69,735	\$69,661	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 98 organizations. Compensation range \$485–\$814,663; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$360,693); for reference, expenses \$229,180 and assets \$843,765.

ROLE MATCH Sarah Rogers, reported title "*EXECUTIVE DIRECTOR*", 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.
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	53 rd
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	52 nd

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 (Sarah Rogers) 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 10, 2026, comparing compensation against 98 similarly situated organizations (Same NTEE sector (C60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,538 is reasonable (approximately the 53rd 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 10, 2026.