

# Iglesias Gardens Co

Executive Director / CEO

This analysis benchmarks the total compensation of **Mara Henao, Executive Director / CEO** (\$5,950) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

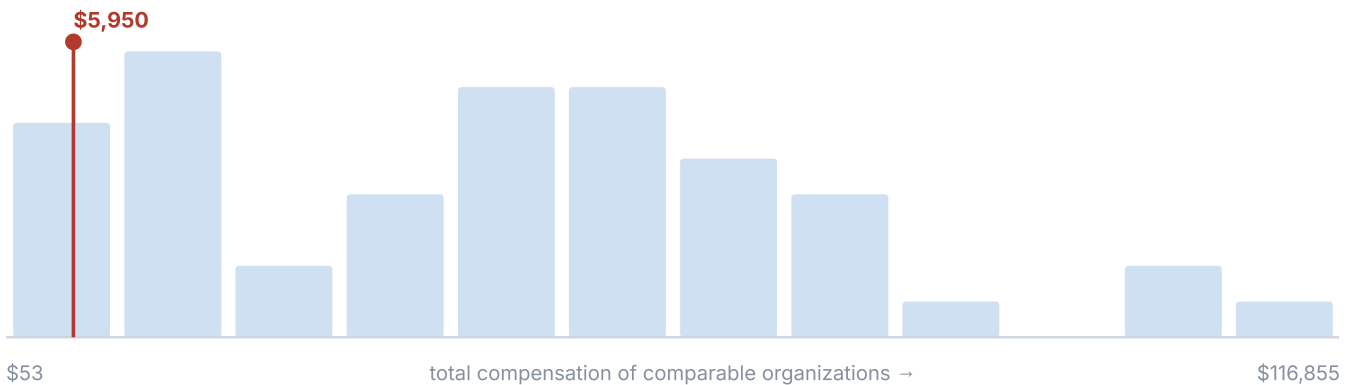
**Benchmarked executive:** Mara Henao — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K20).
BUDGET	Total revenue between \$146,223 and \$327,366 — 0.67x to 1.50x the subject's \$218,244 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

**47** organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,459	\$17,086	\$43,760	\$61,014	\$75,915	\$5,950
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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 PA 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="#">Lee County Fair Association</a>	IL	\$217,716	Secretary	\$3,900	<b>\$3,745</b>	2025
<a href="#">The Village Agricultural Cooperative</a>	MN	\$219,056	Ceo	\$60,385	<b>\$61,600</b>	2023
<a href="#">Lewis Educational Agricultural Farm</a>	CT	\$217,126	Executive Director	\$17,900	<b>\$17,327</b>	2023
<a href="#">Project Alianza Inc</a>	MA	\$220,721	Executive Director	\$88,400	<b>\$79,658</b>	2024
<a href="#">Gathering Ground Inc</a>	WI	\$222,314	Board Member	\$16,000	<b>\$16,756</b>	2024
<a href="#">Kindness Farm</a>	OR	\$213,995	President	\$38,961	<b>\$37,354</b>	2023
<a href="#">Foothills Farmers Market</a>	NC	\$222,743	Market Manag	\$37,760	<b>\$39,124</b>	2024
<a href="#">Georgia Minority Outreach</a>	GA	\$211,029	Program Mana	\$49,820	<b>\$51,716</b>	2023
<a href="#">Proctor Farmers Market</a>	WA	\$227,086	Market Manager	\$68,948	<b>\$61,901</b>	2024
<a href="#">Paicines Ranch Learning Center</a>	CA	\$228,466	Director/board	\$82,725	<b>\$73,747</b>	2023
<a href="#">Save Family Farming</a>	WA	\$229,935	Executive Director (Starting May 2024)	\$86,548	<b>\$77,702</b>	2024
<a href="#">Honore Farm And Mill</a>	CA	\$203,746	Executive Director	\$49,087	<b>\$43,760</b>	2023
<a href="#">Oregon Ag Fest Inc</a>	OR	\$234,516	Executive Di	\$48,000	<b>\$46,020</b>	2023
<a href="#">Western Growers Foundation</a>	CA	\$196,357	President And Ceo	\$51,830	<b>\$46,205</b>	2023
<a href="#">Farm &amp; Community Collaborative Inc</a>	MA	\$243,008	Director	\$20,833	<b>\$19,327</b>	2023
<a href="#">Bionutrient Food Association Inc</a>	MA	\$191,809	Executive Di	\$61,890	<b>\$55,770</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Malibu Agricultural Project's Cornucopia Farms</a>	CA	\$245,656	President	\$69,785	<b>\$60,427</b>	2024
<a href="#">Giving Gardens Of Indiana Inc</a>	IN	\$245,726	Executive Di	\$31,800	<b>\$33,628</b>	2024
<a href="#">Artisan Cheese Festival</a>	CA	\$245,957	Executive Director	\$42,000	<b>\$36,368</b>	2024
<a href="#">American Iris Society</a>	CA	\$249,334	Registrar	\$14,400	<b>\$12,469</b>	2024
<a href="#">Africulture</a>	VA	\$249,576	Executive Director	\$13,575	<b>\$13,144</b>	2024
<a href="#">E &amp; L Development Foundation Inc</a>	MS	\$250,687	Program Dire	\$49,500	<b>\$55,284</b>	2024
<a href="#">Grower-shipper Association Foundation</a>	CA	\$185,507	Executive Director	\$83,820	<b>\$74,723</b>	2023
<a href="#">Oklahoma Wheat Research Foundation Inc</a>	OK	\$180,818	Sec/treasurer	\$10,000	<b>\$10,757</b>	2025
<a href="#">Osamequin Farm Inc</a>	MA	\$255,720	Foundation Mgr.	\$62,746	<b>\$56,541</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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** 47 organizations. Compensation range \$53–\$116,855; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$218,244); for reference, expenses \$119,239 and assets \$463,026. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Mara Henao, reported title "*BOARD MEMBER*", 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** 2 peers 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	17 <sup>th</sup>
All sources (D + E + F), adjusted	13 <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 (Mara Henao) 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 47 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,950 is reasonable (approximately the 13<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.