

Tofte Lake Center Inc

Executive Director / CEO

EIN 134359561

MN · NTEE A20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Engelman, Executive Director / CEO** (\$36,805) against **every comparable organization** that fit the selection criteria — **326** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

Benchmarked executive: Elizabeth Engelman — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

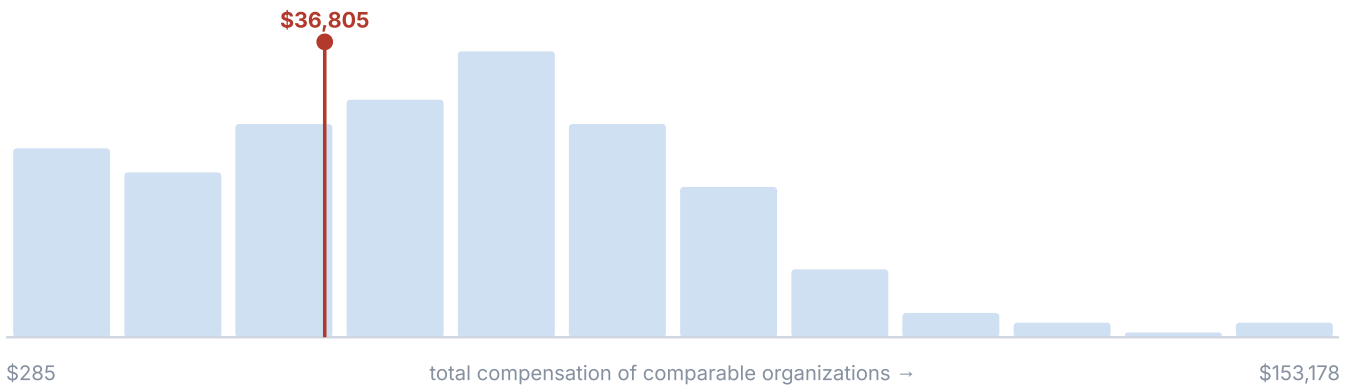
SECTOR Organizations sharing the subject's NTEE classification (A20).

BUDGET Total revenue between \$216,582 and \$484,885 — 0.67x to 1.50x the subject's \$323,257 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

326 organizations qualified on sector, size, and geography → **326** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$11,181	\$28,817	\$50,029	\$69,448	\$84,113	\$36,805
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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 MN 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
Raga Massive Inc	NY	\$323,178	Executive Director	\$17,550	\$16,523	2023
Arts Southeast Inc	GA	\$324,853	Executive Director	\$39,077	\$39,764	2024
Tonatiuh-danzantes Del Quinto Sol	CA	\$320,656	Artistic Director	\$20,874	\$18,781	2023
La Raza Historical Society Of Santa Clara Valley	CA	\$325,923	Director	\$12,000	\$10,796	2023
Ancient Art Archive	TN	\$327,112	Director	\$75,000	\$79,784	2024
North Topeka Arts District Inc	KS	\$327,696	Former Ed	\$76,877	\$84,052	2024
Darke County Center For The Arts	OH	\$318,073	Executive Di	\$31,669	\$33,946	2024
Tapestry Folkdance Center	MN	\$317,726	Executive Director	\$52,000	\$52,000	2024
Jack Arts Inc	NY	\$329,150	Co-director	\$68,896	\$64,866	2023
Ma's House & Bipoc Art Studio Inc	NY	\$317,270	President	\$26,125	\$23,891	2024
Arts Mission Oak Cliff	TX	\$317,052	Exec. Dir./p	\$36,000	\$36,444	2024
Art Sandy Springs Inc	GA	\$316,160	Treasurer	\$24,013	\$23,805	2025
Masa Center	MI	\$315,795	President	\$33,334	\$33,923	2025
The Saco River Theatre	ME	\$315,634	President/executive Dir.	\$38,000	\$39,646	2023
4c Lab	CA	\$331,133	Executive Artistic Director	\$65,611	\$59,030	2023
Grass Roots Cultural And Performing	MA	\$315,357	Executive Di	\$58,000	\$54,305	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Opening Night Theater Inc	CA	\$331,424	Director	\$54,000	\$47,190	2024
Mill City Farmers Market Charitable Fund	MN	\$314,946	Executive Director	\$7,953	\$7,953	2024
The Leela Institute	CA	\$331,609	Ceo	\$85,750	\$74,936	2024
Johnson County Ctr For The Arts	TN	\$314,896	Executive Director	\$3,692	\$3,927	2024
Make Studio Art Program Inc	MD	\$331,736	Studio Manager	\$36,312	\$35,372	2023
Dorill Initiative Inc	NY	\$314,146	Executive Director	\$9,149	\$8,614	2023
Ann Arbor Street Art Fair Inc	MI	\$332,538	Executive Director	\$76,981	\$82,789	2023
Aguilas	CA	\$333,217	Executive Di	\$41,845	\$36,568	2024
Adefua Cultural Education Workshop	WA	\$313,078	Executive Director	\$36,503	\$34,051	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 326 organizations. Compensation range \$285–\$153,178; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$323,257); for reference, expenses \$324,002 and assets \$343,177.

ROLE MATCH Elizabeth Engelman, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	34 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	34 th
All sources (D + E + F), adjusted	33 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 (Elizabeth Engelman) 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 326 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,805 is reasonable (approximately the 34th 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.