

Open Door Christian School

Executive Director / CEO

EIN 251625356

PA · NTEE B24Z

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Raelene Koller, Executive Director / CEO** (\$20,736) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

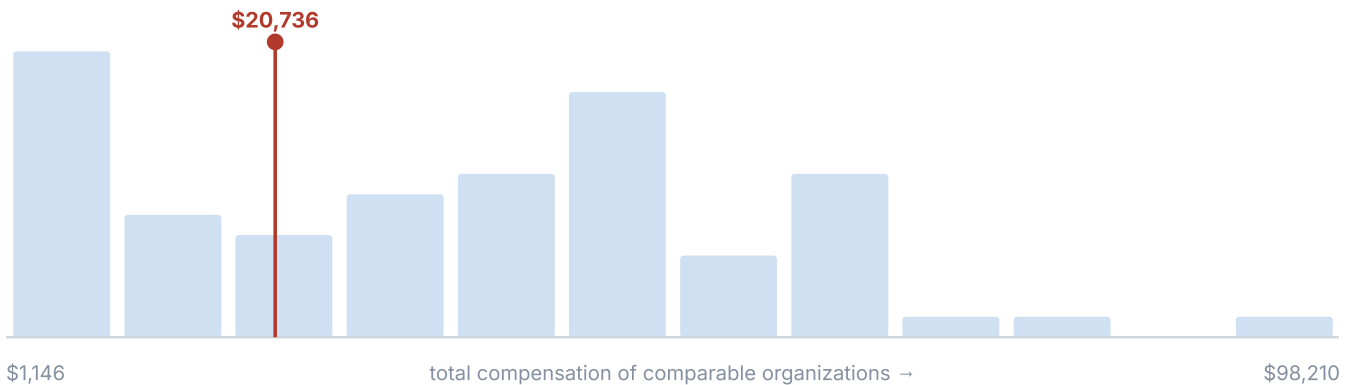
Benchmarked executive: Raelene Koller — reported title “Teacher & Assistant Administrator”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B24Z).
BUDGET	Total revenue between \$143,698 and \$321,714 — 0.67x to 1.50x the subject's \$214,476 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

67 organizations qualified on sector, size, and geography → **67** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,125	\$15,178	\$36,145	\$48,897	\$61,600	\$20,736
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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
South Tulsa Academy Inc	OK	\$214,734	Board Member	\$15,000	\$16,136	2025
Hillside Academy Inc	ID	\$215,043	President	\$4,899	\$5,226	2024
Desert Springs Christian Academy	NM	\$213,660	Headmaster 7	\$21,524	\$22,616	2025
Childrens Cottage	CA	\$212,633	Executive Dir.	\$65,301	\$55,087	2025
Sunset Sudbury School Inc	FL	\$211,841	President	\$85,000	\$80,072	2024
Play School Inc	FL	\$218,741	Executive Director	\$47,173	\$44,438	2024
Mate School	CO	\$208,359	Chairman/pre	\$68,333	\$65,705	2024
Emmanuel Coastal Academy Inc	FL	\$221,404	President	\$2,050	\$1,989	2023
Cornerstone Haiti	FL	\$222,220	President	\$54,225	\$52,591	2023
Palmyra Christian Academy	MO	\$206,020	Director	\$3,550	\$3,882	2023
Life Point Christian University Inc	AZ	\$205,771	President	\$50,400	\$48,605	2024
Gaia Democratic School	MN	\$205,347	Officer-key Employee	\$40,000	\$39,634	2024
Shikabania Corporation	CA	\$224,241	Director	\$4,809	\$4,287	2023
Mercy Christian Academy	LA	\$204,384	Board Member	\$32,296	\$36,714	2023
Faith Alive Christian Academy	VI	\$201,389	Teacher	\$27,288	\$28,094	2023
Bais Yaakov Bnos Chayil Inc	NJ	\$229,282	Trustee	\$20,000	\$17,906	2024
Rise Mhk Corporation	KS	\$231,322	Dir. Of Educ	\$10,000	\$10,833	2024
Kardia Classical School	WA	\$196,814	Head Of School	\$29,358	\$25,678	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Albert Lea Wrestling Boosters	MN	\$196,683	Trustee	\$33,900	\$33,590	2024
Grace Christian Academy	NC	\$196,126	Teacher	\$26,667	\$26,919	2025
The Lions Tribe Academy	IL	\$233,129	President	\$19,462	\$19,187	2024
Kc Academy Sulphur Inc	LA	\$233,813	Pres	\$15,583	\$17,207	2024
Bnos Sarah Inc	NJ	\$194,438	Trustee	\$6,000	\$5,372	2024
The Morgan Oliver School For Anti-racism Inc	GA	\$192,109	Ceo	\$14,583	\$15,138	2023
Austin Korean School Inc	TX	\$238,795	Principal	\$2,550	\$2,633	2023

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.

Sample, role match & sensitivity

PEER COUNT 67 organizations. Compensation range \$1,146–\$98,210; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$214,476); for reference, expenses \$209,797 and assets \$182,342.

ROLE MATCH Raelene Koller, reported title *"Teacher & Assistant Administrator"*, 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	33rd

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	34 th
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 (Raelene Koller) 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 67 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,736 is reasonable (approximately the 33rd 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.