PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

District 51 Foundation

Executive Director / CEO

EIN **273662704**
CO · NTEE B12
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Angela Christensen, Executive Director / CEO** ($20,558) against **every comparable organization** that fit the selection criteria — **87** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 14th percentile of comparable organizations

below the typical range for comparable organizations

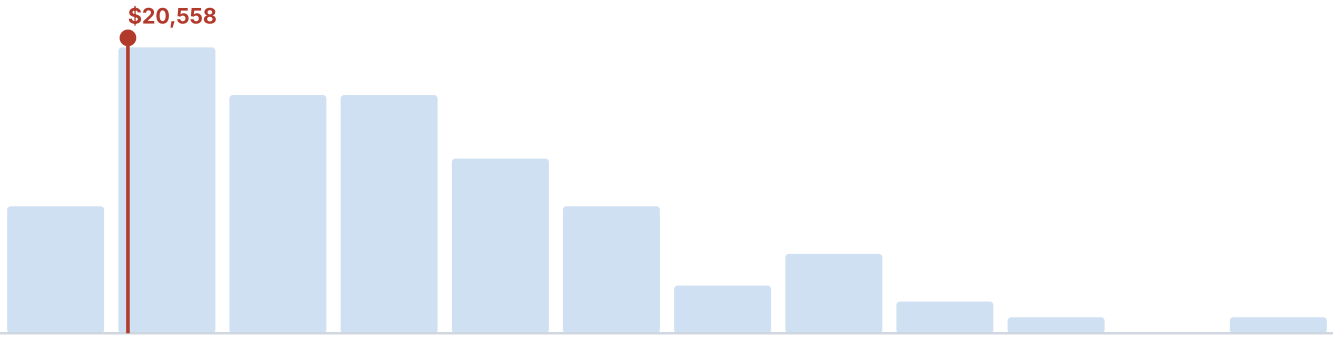
> **Benchmarked executive:** Angela Christensen — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B12).
BUDGET	Total revenue between $280,597 and $628,203 — 0.67× to 1.50× the subject's $418,802 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue.

87 organizations qualified on sector, size, and geography → **87** within the band form the benchmarked peer set.

Distribution of comparable compensation



$1,030 — total compensation of comparable organizations → — $204,774

$19,106	$31,038	$54,088	$83,057	$117,449	$20,558

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 14TH

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 CO 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
Philadelphia Robotics Coalition Inc	PA	$418,401	Executive Director	$80,000	**$80,813**	2024
12tribe Films Foundation	NY	$418,314	Board Member	$13,771	**$12,605**	2024
Edina Give And Go	MN	$421,928	Executive Di	$52,050	**$50,756**	2025
Honored Foundation	DC	$424,358	Executive Director - Term End 10/2024	$140,569	**$124,953**	2024
Cuny School Of Labor And Urban Studies	NY	$412,275	Executive Director (To Dec '23)	$38,553	**$35,289**	2024
Rising Act Films Inc	GA	$426,726	President	$104,000	**$105,926**	2024
Helena Education Foundation	MT	$407,493	Executive Director	$80,640	**$90,653**	2023
The Partnership Plan For Stillwater	MN	$430,355	Executive Di	$38,978	**$39,014**	2024
Fillmore Community Auction	MN	$432,357	President	$1,000	**$1,030**	2023
Colorado School Finance Project Inc	CO	$434,220	Executive Director	$128,414	**$121,515**	2025
Butte County Office Of Education	CA	$400,115	Trustee	$37,846	**$34,082**	2023
Howard Co Public Schools Education Fndn	MD	$399,896	Executive Director	$67,250	**$65,569**	2023
Quincy Catholic Elementary Schools	IL	$443,476	Executive Di	$72,800	**$72,498**	2024
Kalamazoo Experiential Learning	MI	$392,689	President &	$51,731	**$54,088**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Vbr Research And Education	VT	$445,559	Ed Vt Talent Pipeline	$41,981	**$42,803**	2024
Erats Thiel Building Company	MN	$391,746	Treasurer	$66,725	**$66,787**	2024
Middle School Of The Arts Foundation	FL	$390,429	Executive Director	$116,403	**$107,914**	2025
Saint Sebastian Project Inc	CA	$447,196	Executive Director	$27,000	**$23,616**	2024
Angels Touch Inc	GA	$389,933	President	$30,000	**$31,458**	2023
Foundation For Vision Rehabilitation	NY	$389,030	President & Ceo	$52,008	**$46,378**	2025
Mcneil Band Boosters	TX	$388,412	Treasurer	$7,793	**$7,693**	2025
Developmental Educational Services	PA	$449,301	Executive Director	$10,528	**$10,635**	2024
Methacton Education Foundation	PA	$387,676	Executive Director	$36,611	**$38,075**	2023
Wakiya Foundation Inc	VA	$450,050	President	$27,500	**$28,826**	2022
Dr Alvin R Calman Professorship	NJ	$384,807	Trustee	$79,602	**$71,993**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO cost of living and 2023 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 CO 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	**87** organizations. Compensation range $1,030–$204,774; filing years 2022–2025.

SIZE BASIS	Matched on total revenue ($418,802); for reference, expenses $343,395 and assets $548,595.
ROLE MATCH	Angela Christensen, reported title *"EXECUTIVE DI"*, benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	**14th**
Total compensation (D + F), as reported (no adjustments)	**16th**
Reportable pay only (column D), adjusted	**0th**
All sources (D + E + F), adjusted	**60th**

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 (Angela Christensen) 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 87 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $20,558 is reasonable (approximately the 14th 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.