

# The Berkeley Institute

Executive Director / CEO

EIN 463482813

CA · NTEE B11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dena Fehrenbacher, Executive Director / CEO** (\$125,190) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B11).

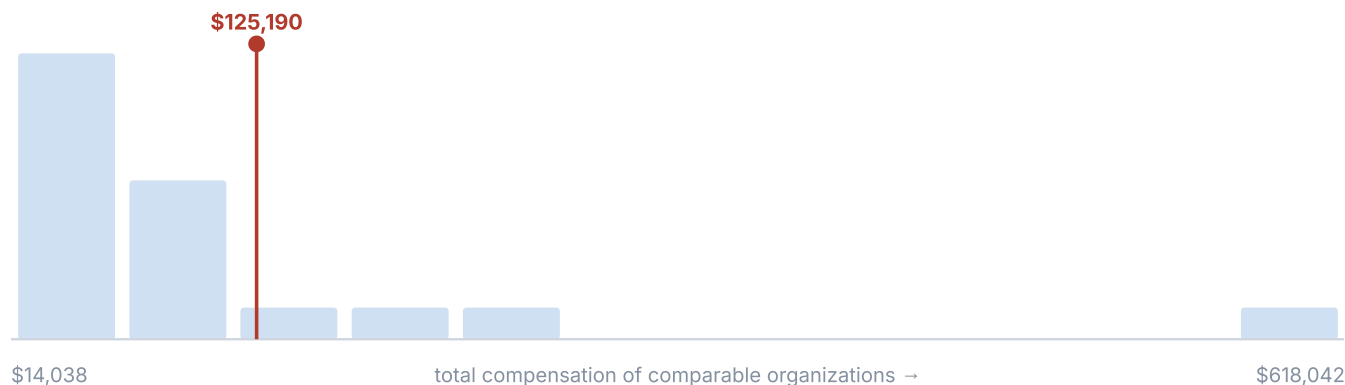
**BUDGET** Total revenue between \$303,489 and \$679,455 — 0.67x to 1.50x the subject's \$452,970 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B11) + CA + budget 0.67–1.5x revenue.

**18** organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,281

\$39,040

\$67,008

\$103,952

\$182,869

**\$125,190**



## ■ 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 CA 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="#">Musd Holding Corp</a>	CA	\$452,888	President	\$19,780	<b>\$19,270</b>	2025
<a href="#">The Partners Program</a>	CA	\$453,969	Director/head Of School	\$210,112	<b>\$216,318</b>	2023
<a href="#">La County Library Foundation</a>	CA	\$479,609	Executive Director	\$162,852	<b>\$162,852</b>	2024
<a href="#">Eei Support Corporation</a>	CA	\$480,000	Ceo (Until 5/22)	\$34,043	<b>\$35,049</b>	2023
<a href="#">Awhs Falcon Foundation</a>	CA	\$493,259	Managing Dir.	\$13,635	<b>\$14,038</b>	2023
<a href="#">Friends Of The Santa Cruz Public</a>	CA	\$498,125	Executive Director	\$90,000	<b>\$92,658</b>	2023
<a href="#">Lynwood Partners Educational Foundation</a>	CA	\$498,560	Executive Director	\$168,533	<b>\$168,533</b>	2024
<a href="#">California Workforce Association</a>	CA	\$545,328	Executive Dir.	\$97,618	<b>\$100,501</b>	2023
<a href="#">Friends Of The Truckee Library Inc</a>	CA	\$546,464	—	\$97,916	<b>\$100,808</b>	2023
<a href="#">Charter Facilities Support Corp</a>	CA	\$353,153	Ceo	\$36,704	<b>\$37,788</b>	2023
<a href="#">El Sol Academy Foundation</a>	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	<b>\$49,472</b>	2023
<a href="#">Whitecaps Baseball Academy</a>	CA	\$333,957	President	\$42,797	<b>\$42,797</b>	2024
<a href="#">K-love &amp; Air1 Foundation</a>	CA	\$328,960	Ceo/director (Ended 5/15/24)	\$48,455	<b>\$48,455</b>	2024
<a href="#">Riverside County Office Of</a>	CA	\$324,521	Director	\$75,947	<b>\$75,947</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">East Side Union High School District</a>	CA	\$315,403	Executive Dir.	\$25,000	<b>\$25,000</b>	2024
<a href="#">Luis &amp; Linda Nieves Family Foundation</a>	CA	\$314,060	University Director	\$600,310	<b>\$618,042</b>	2023
<a href="#">Cal State University Fullerton</a>	CA	\$307,284	Director	\$56,403	<b>\$58,069</b>	2023
<a href="#">Nus America Inc</a>	CA	\$664,303	Secretary	\$105,000	<b>\$105,000</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	18 organizations. Compensation range \$14,038–\$618,042; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$452,970); for reference, expenses \$421,061 and assets \$378,858.
ROLE MATCH	Dena Fehrenbacher, reported title <i>"EXECUTIVE DIRECTOR, TREASU"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	78 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	83 <sup>rd</sup>
All sources (D + E + F), adjusted	33 <sup>rd</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 (Dena Fehrenbacher) 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 18 similarly situated organizations (Same NTEE sector (B11) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$125,190 is reasonable (approximately the 78<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.