

Little Birthday Angels Inc

Executive Director / CEO

EIN 474157223

FL · NTEE P85

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Angelina Pietsch, Executive Director / CEO** (\$51,201) 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 **31st** percentile of comparable organizations

within the typical range

Benchmarked executive: Angelina Pietsch — 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 (P85).

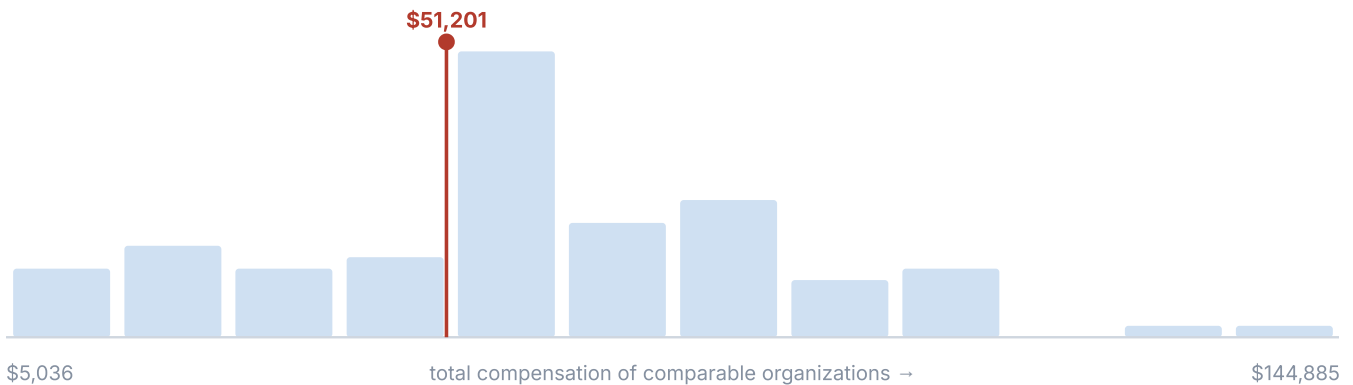
BUDGET Total revenue between \$238,939 and \$534,939 — 0.67x to 1.50x the subject's \$356,626 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P85), nationwide + budget 0.67–1.5x revenue.

87 organizations qualified on sector, size, and geography

→ **87** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,672

\$40,854

\$59,850

\$77,738

\$96,062

\$51,201



● 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 FL 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
Friends Of The Carpenter	WA	\$357,085	Executive Director	\$53,371	\$50,865	2024
Growgood Inc	CA	\$353,609	Executive Director	\$97,146	\$91,932	2023
Oregon Trail Of Hope	OR	\$360,635	Director Of Development	\$56,660	\$56,011	2024
Every Avenue	TX	\$350,028	Ceo	\$100,000	\$106,481	2024
Verde Valley Homeless Coalition	AZ	\$365,915	Executive Dir.	\$58,462	\$59,850	2024
Hands For Homeless Inc	FL	\$367,506	Ceo	\$30,200	\$31,092	2023
Shoreline Community Services	CA	\$369,173	Executive Director	\$66,008	\$62,466	2023
Kinsman Redeemer Homeless Ministry	TN	\$343,282	Executive Director	\$16,155	\$18,076	2024
Together Helping Others Inc	NY	\$341,620	Chairman	\$60,000	\$59,418	2023
Encompass Yamhill Valley	OR	\$375,109	Executive Director	\$60,223	\$59,533	2024
Greater Cincinnati Coalition For The Homeless	OH	\$375,871	Executive Director	\$47,536	\$53,595	2024
Southwest Georgia Housing Opportunities	GA	\$376,580	Executive Director	\$48,479	\$51,888	2024
Water Drop	CA	\$334,061	Co-president	\$6,479	\$5,955	2024
Cy-fair Helping Hands	TX	\$384,316	Executive Director	\$73,900	\$81,014	2023
Help Right Here	TN	\$328,137	Co-executive Director	\$53,428	\$61,547	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Serenity Homes	MN	\$327,799	Executive Director	\$22,000	\$23,824	2023
Sisters Of Solace	MO	\$327,391	Executive Di	\$33,348	\$37,598	2024
Tourettes' Foundation For Needy Children Inc	CA	\$386,297	Executive Director	\$29,465	\$27,883	2023
Shenandoah Alliance For Shelter	VA	\$386,985	Executive Director	\$51,853	\$51,921	2025
The Open Door Community (Presbyteri	MD	\$324,893	Former Direc	\$18,915	\$18,824	2024
The Widows Mite	NV	\$321,504	Board Member, Community Member	\$24,419	\$26,055	2024
Street Ministries Inc	OH	\$319,760	President/executive Director	\$4,420	\$5,131	2023
Isaiah 55 Inc	OH	\$319,550	Founder/ceo	\$12,000	\$13,529	2024
Bethlehem Emergency Sheltering Inc	PA	\$394,511	Executive Director	\$62,071	\$67,837	2023
Women's Medical Respite	MO	\$318,497	Executive Director	\$8,545	\$9,634	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 \$5,036–\$144,885; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$356,626); for reference, expenses \$446,788 and assets \$76,143.

ROLE MATCH	Angelina Pietsch, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	31st
Total compensation (D + F), as reported (no adjustments)	36th
Reportable pay only (column D), adjusted	31st
All sources (D + E + F), adjusted	31st

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 (Angelina Pietsch) 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 (P85), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,201 is reasonable (approximately the 31st 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.