

# Thomas Toy Community Center

Executive Director / CEO

This analysis benchmarks the total compensation of **Sara Christensen, Executive Director / CEO** (\$46,667) against **every comparable organization** that fit the selection criteria — **83** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52<sup>nd</sup>** percentile of comparable organizations within the typical range

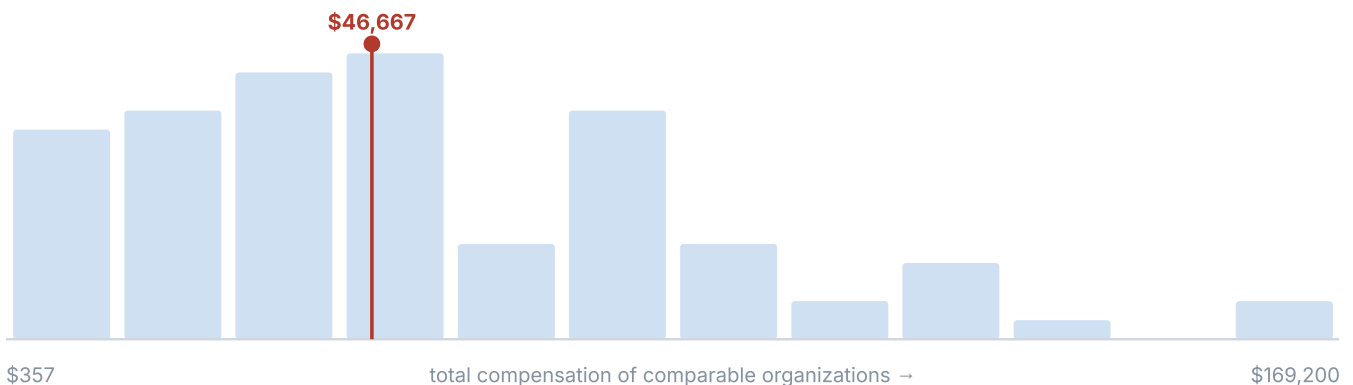
**Benchmarked executive:** Sara Christensen — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$144,045 and \$322,491 — 0.67x to 1.50x the subject's \$214,994 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + CA + budget 0.67–1.5x revenue.

**83** organizations qualified on sector, size, and geography → **83** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,041	\$27,503	\$45,630	\$76,187	\$103,233	\$46,667
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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 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="#">Because Black Is Still Beautiful</a>	CA	\$215,523	Executive Director	\$125,004	<b>\$125,004</b>	2023
<a href="#">Black Everywhere</a>	CA	\$216,079	President / Executive Director	\$24,463	<b>\$23,761</b>	2024
<a href="#">African Leadership Partners Inc</a>	CA	\$213,728	President	\$33,600	<b>\$32,636</b>	2024
<a href="#">Courageous Conversation</a>	CA	\$217,734	Executive Director	\$130,000	<b>\$123,016</b>	2025
<a href="#">Wings Homeless Advocacy</a>	CA	\$217,974	Executive Di	\$45,000	<b>\$45,000</b>	2023
<a href="#">Options United</a>	CA	\$218,363	President	\$107,561	<b>\$104,475</b>	2024
<a href="#">Pampa</a>	CA	\$220,618	Director	\$80,047	<b>\$75,746</b>	2025
<a href="#">Crack The Wellness Code</a>	CA	\$208,999	Co-founder	\$60,000	<b>\$60,000</b>	2023
<a href="#">We Are Brave Together</a>	CA	\$208,296	Executive Dir.	\$42,000	<b>\$40,795</b>	2024
<a href="#">Love Thy Nerd Inc</a>	CA	\$221,842	Ceo	\$53,078	<b>\$53,078</b>	2023
<a href="#">Ananda Valley Farm</a>	CA	\$207,786	President	\$26,944	<b>\$26,171</b>	2024
<a href="#">Return To Zero Hope Inc</a>	CA	\$206,705	Executive Director	\$59,400	<b>\$57,696</b>	2024
<a href="#">Peacemakers International</a>	CA	\$223,816	President & Ceo	\$5,000	<b>\$4,857</b>	2024
<a href="#">The Latino Cancer Institute</a>	CA	\$205,874	Founder/president	\$36,000	<b>\$36,000</b>	2023
<a href="#">Quilting For Community</a>	CA	\$224,325	President	\$30,000	<b>\$29,139</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Live Oak Mental Wellness Project Inc</a>	CA	\$205,144	Ceo	\$14,368	<b>\$13,956</b>	2024
<a href="#">Bridging Tech Charitable Fund</a>	CA	\$227,625	Executive Director Until March 2024	\$30,000	<b>\$29,139</b>	2024
<a href="#">Hispanic 100 Foundation</a>	CA	\$227,831	Executive Director	\$124,136	<b>\$120,575</b>	2024
<a href="#">Partners For Change Tri-valley</a>	CA	\$228,302	Executive Director	\$75,827	<b>\$73,652</b>	2024
<a href="#">Lichen Health</a>	CA	\$200,779	Exec Dir, Vp	\$103,846	<b>\$98,267</b>	2025
<a href="#">Unearth And Empower Communitie</a>	CA	\$229,263	Co Exec Direct	\$17,083	<b>\$17,083</b>	2023
<a href="#">Alliance For Fertility Preservation Inc</a>	CA	\$229,482	Executive Director	\$84,393	<b>\$81,972</b>	2024
<a href="#">Chen Teng Hsiu Compassion Foundation</a>	CA	\$200,181	Secretary	\$48,000	<b>\$46,623</b>	2024
<a href="#">Volunteer Collective</a>	CA	\$230,316	Executive Dir.	\$83,866	<b>\$81,460</b>	2024
<a href="#">Hopester Inc</a>	CA	\$230,347	Ceo	\$109,704	<b>\$106,557</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 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 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** 83 organizations. Compensation range \$357–\$169,200; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$214,994); for reference, expenses \$88,289 and assets \$1,239,775. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Sara Christensen, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	52 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	51 <sup>st</sup>
Reportable pay only (column D), adjusted	54 <sup>th</sup>
All sources (D + E + F), adjusted	51 <sup>st</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 (Sara 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 83 similarly situated organizations (Same NTEE sector (P20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,667 is reasonable (approximately the 52<sup>nd</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.