

Bartholomew Consolidated School

Executive Director / CEO

EIN 356041222

IN · NTEE B11

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicole Cunningham, Executive Director / CEO** (\$35,000) against **every comparable organization** that fit the selection criteria — **153** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Nicole Cunningham — reported title “EXECUTIVE DIRECTOR”, 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 \$262,146 and \$586,894 — 0.67x to 1.50x the subject's \$391,263 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

153 organizations qualified on sector, size, and geography → **153** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,636	\$16,664	\$39,195	\$65,390	\$97,991	\$35,000
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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 IN 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
Keya Foundation Llc	SD	\$390,425	Director	\$57,202	\$58,147	2024
Northeast Arkansas Charitable Foundation Inc	AR	\$389,317	2901 Doyle, Newport Ar 72112	\$5,400	\$5,591	2024
Global Risk Management Institute	NY	\$388,639	President	\$76,312	\$65,390	2023
Village Association	OR	\$386,169	Board Member	\$720	\$616	2024
Friends Of Baystate Academy Charter	MA	\$396,862	President	\$151,453	\$129,057	2023
Forest Hills Foundation For	OH	\$398,447	Executive Di	\$45,500	\$43,243	2025
Midland County Public Library Foundation	TX	\$399,268	Executive Director	\$91,290	\$84,110	2024
Dolls & Dreams	DC	\$383,183	Executive Director Interim Chair	\$106,500	\$86,080	2024
Palm Arts Inc	CO	\$402,787	Managing Dir	\$16,771	\$14,430	2025
Cyberwarrior Foundation Inc	MA	\$404,839	Executive Director	\$120,193	\$102,420	2023
Cuny School Of Professional Studies	NY	\$376,120	Interim Dean	\$146,720	\$122,114	2024
Aggie Sandstone Foundation	UT	\$375,484	Director & Treasurer	\$78,986	\$72,539	2025
New Century Academy Affiliated Building	MN	\$375,000	Executive Director	\$9,880	\$8,992	2024
St Coletta Of Wisconsin	WI	\$408,422	Director (Thru June 2024)	\$8,312	\$7,996	2024
Good Shepherd Mission Network Inc	LA	\$370,465	Chief Executive Officer	\$16,192	\$16,422	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fern Creek High School	KY	\$369,368	Chair	\$18,000	\$17,812	2024
Monte Cassino Charitable Trust	OK	\$367,245	Ex-officio Trustee	\$22,085	\$23,060	2023
Friends Of Martin Luther King Jr	MA	\$367,135	President	\$145,936	\$124,356	2023
Robert E And Elizabeth L Kahn	NH	\$366,440	Trustee	\$156,890	\$137,372	2023
Magellan Education Foundation Inc	NC	\$365,340	Secretary	\$15,529	\$15,215	2023
Midlothian Band Boosters	TX	\$361,798	Treasurer	\$1,200	\$1,078	2025
Bms Building Company	MN	\$360,320	Executive Director	\$8,035	\$7,529	2023
Elevate Atlanta Inc	GA	\$422,818	Executive Director	\$80,000	\$76,277	2023
The Maggie L Walker Governor's School	VA	\$358,293	Executive Director	\$85,000	\$73,644	2025
Cuventures Inc	WI	\$424,301	Interim President (End 1/31/23)	\$61,862	\$61,264	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 **153** organizations. Compensation range \$616–\$491,550; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$391,263); for reference, expenses \$333,868 and assets \$724,570.

ROLE MATCH	Nicole Cunningham, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	66 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	48 th
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	24 th

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 (Nicole Cunningham) 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 153 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,000 is reasonable (approximately the 48th 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.