

# Twin Oaks Christian Camp And Retreat Center

Executive Director / CEO

EIN 742549367  
 TX · NTEE X21  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Don Haluzan, Executive Director / CEO** (\$72,038) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

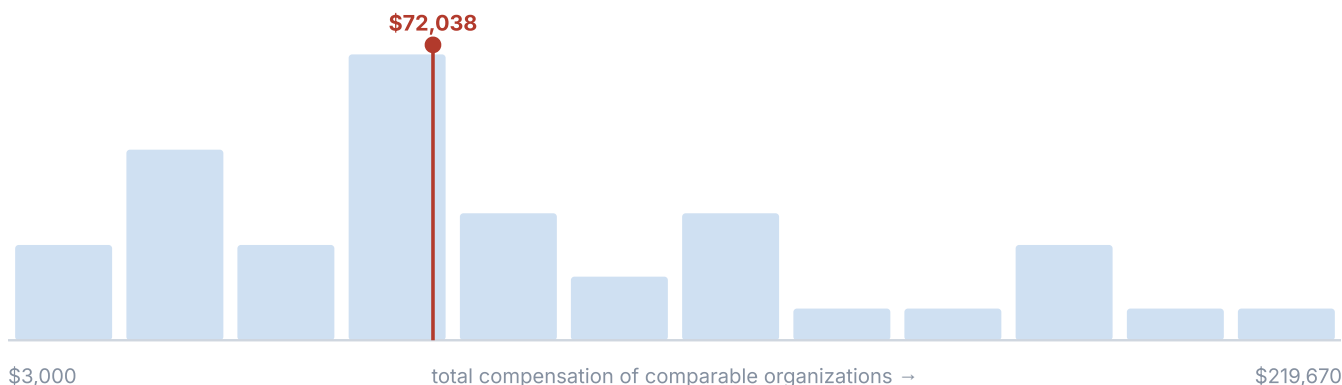
**Benchmarked executive:** Don Haluzan — reported title "Executive Director", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$237,100 and \$530,821 — 0.67x to 1.50x the subject's \$353,881 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21) + TX + budget 0.67–1.5x revenue.

**38** organizations qualified on sector, size, and geography → **38** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$23,284</b> 10TH	<b>\$41,892</b> 25TH	<b>\$69,993</b> MEDIAN	<b>\$116,548</b> 75TH	<b>\$172,063</b> 90TH	<b>\$72,038</b> THIS ORG · 55TH
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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 TX 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="#">Federation Of Ministers And Churches Inc</a>	TX	\$363,636	President	\$125,443	<b>\$121,844</b>	2024
<a href="#">Everfree Ministries</a>	TX	\$368,000	Ceo	\$179,600	<b>\$174,447</b>	2024
<a href="#">The Brook Ministries Inc</a>	TX	\$331,955	Executive Dir.	\$84,000	<b>\$81,590</b>	2024
<a href="#">Apt Ministries</a>	TX	\$375,895	President	\$67,738	<b>\$67,738</b>	2023
<a href="#">Thomas E Mcdaniels Ministries Inc</a>	TX	\$326,067	President	\$42,073	<b>\$40,866</b>	2024
<a href="#">Student Discipleship Ministries</a>	TX	\$317,544	President	\$169,000	<b>\$164,151</b>	2024
<a href="#">Bonnie Floyd Ministries</a>	TX	\$316,455	President	\$60,000	<b>\$60,000</b>	2023
<a href="#">Mission Barnabas International</a>	TX	\$391,748	Pres/ceo/director	\$72,120	<b>\$70,051</b>	2024
<a href="#">Vietnamese Christian Restoration</a>	TX	\$312,230	Vice President	\$3,000	<b>\$3,000</b>	2023
<a href="#">Cowboy-up International Inc</a>	TX	\$309,598	President/ce	\$32,800	<b>\$31,859</b>	2024
<a href="#">Logos Leaders Outreach</a>	TX	\$307,823	Executive Director	\$219,670	<b>\$219,670</b>	2023
<a href="#">Laymans Retreat At Round Top</a>	TX	\$306,714	Foreman	\$40,000	<b>\$37,851</b>	2025
<a href="#">Mexico Mission Ministries Inc</a>	TX	\$402,904	President	\$32,400	<b>\$31,470</b>	2024
<a href="#">Restoration International Inc</a>	TX	\$405,180	President	\$58,519	<b>\$58,519</b>	2023
<a href="#">Early Childhood Christian Network</a>	TX	\$405,528	Executive Dir.	\$67,500	<b>\$65,563</b>	2024
<a href="#">The Christian Church The Old Path</a>	TX	\$410,732	President	\$72,580	<b>\$70,498</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">One Family Fellowshipone Nation Inc</a>	TX	\$411,806	President	\$78,278	<b>\$76,032</b>	2024
<a href="#">Northlake Hope Center</a>	TX	\$416,480	Executive Di	\$55,000	<b>\$53,422</b>	2024
<a href="#">Men's Leadership Ministries</a>	TX	\$417,981	Executive Director	\$197,600	<b>\$191,931</b>	2024
<a href="#">Elijah's Retreat Inc</a>	TX	\$422,551	Program Director	\$46,299	<b>\$44,971</b>	2024
<a href="#">The Tolson Group</a>	TX	\$423,309	Director, President	\$176,093	<b>\$171,041</b>	2024
<a href="#">Igniting Prayer Action</a>	TX	\$282,020	President	\$120,000	<b>\$116,557</b>	2024
<a href="#">Cornerstone Outreach Center Of Amarillo Inc</a>	TX	\$426,104	Officer	\$72,000	<b>\$69,934</b>	2024
<a href="#">Love Worth Sharing Evangelistic Ministries Inc</a>	TX	\$278,439	President	\$11,490	<b>\$11,160</b>	2024
<a href="#">New Glory International</a>	TX	\$272,043	President	\$124,134	<b>\$120,573</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 38 organizations. Compensation range \$3,000–\$219,670; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$353,881); for reference, expenses \$284,063 and assets \$532,979.

**ROLE MATCH** Don Haluzan, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	50 <sup>th</sup>
All sources (D + E + F), adjusted	55 <sup>th</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 (Don Haluzan) 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 38 similarly situated organizations (Same NTEE sector (X21) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,038 is reasonable (approximately the 55<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.