

# Wood Colony Christian School

Executive Director / CEO

EIN 770455375  
 CA · NTEE B110  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **David Bauman, Executive Director / CEO** (\$7,475) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** David Bauman — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

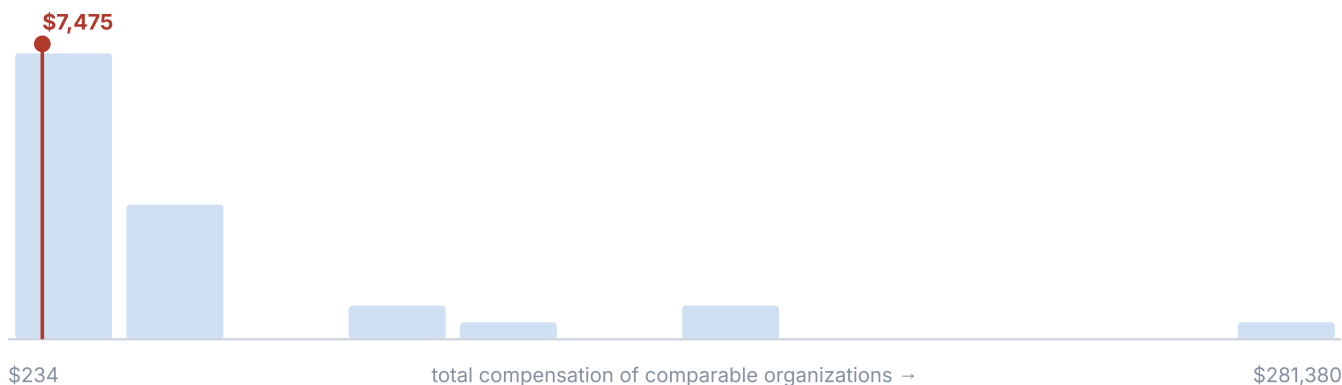
**SECTOR** Organizations sharing the subject's NTEE classification (B110).

**BUDGET** Total revenue between \$41,235 and \$92,319 — 0.67x to 1.50x the subject's \$61,546 (the band tightens as size grows).

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

**31** organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,787	\$3,804	\$19,405	\$39,801	\$116,294	\$7,475
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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="#">Susquehanna University And</a>	PA	\$60,368	Trustee	\$30,266	<b>\$33,076</b>	2025
<a href="#">Maurice River Education Foundation</a>	NJ	\$62,775	Secretary	\$19,539	<b>\$19,117</b>	2025
<a href="#">Friends Of The San Rafael Public Library</a>	CA	\$60,014	Director	\$2,310	<b>\$2,186</b>	2025
<a href="#">Westerville Rotary Foundation</a>	OH	\$63,485	Treasurer	\$1,500	<b>\$1,787</b>	2024
<a href="#">Honorable Character</a>	TX	\$64,308	Director	\$990	<b>\$1,114</b>	2024
<a href="#">Cardinal Education Foundation Inc</a>	TX	\$64,486	President	\$16,005	<b>\$18,009</b>	2024
<a href="#">Mbbs-us Inc</a>	CA	\$64,801	University President (Part Year)	\$38,809	<b>\$38,809</b>	2023
<a href="#">St Hope Endowment</a>	CA	\$58,061	Ceo	\$234	<b>\$234</b>	2023
<a href="#">Berea College Leverage Lender Inc</a>	KY	\$57,546	President/as President Of Berea College/director	\$57,401	<b>\$71,418</b>	2023
<a href="#">Charles Henry Leach Ii Fund For Duquesne University</a>	PA	\$57,036	Pres/director	\$134,644	<b>\$151,035</b>	2024
<a href="#">Wilson Area Partners In Education Founda</a>	PA	\$57,003	Executive Director	\$29,446	<b>\$34,006</b>	2023
<a href="#">Eastern New Mexico University Ruidoso Foundation</a>	NM	\$66,380	Executive Director	\$62,602	<b>\$75,738</b>	2024
<a href="#">Bill And Vieve Gore Endowment Fund</a>	UT	\$67,313	Trustee	\$123,960	<b>\$146,925</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Denver Christian Schools Foundation Inc</a>	CO	\$67,909	Head Of School	\$17,985	<b>\$19,972</b>	2023
<a href="#">Junior Achievement Of Eastern Iowa</a>	IA	\$54,804	Authorized Agent	\$8,616	<b>\$10,612</b>	2024
<a href="#">The Ivy Foundation</a>	VA	\$54,330	Executive Director	\$104,004	<b>\$116,294</b>	2023
<a href="#">Mississippi 8 Conference</a>	MN	\$69,671	Executive Secretary	\$16,958	<b>\$19,405</b>	2023
<a href="#">Barat Education Foundation</a>	IL	\$52,959	Treasurer	\$3,000	<b>\$3,232</b>	2025
<a href="#">The Drost Family Foundation</a>	NY	\$52,606	Trustee	\$2,860	<b>\$2,993</b>	2023
<a href="#">The 506 Foundation Inc</a>	KS	\$73,052	Treasurer	\$3,600	<b>\$4,375</b>	2024
<a href="#">Nymc - School Of Medicine Faculty</a>	NY	\$73,745	President, Ceo And Trustee	\$268,885	<b>\$281,380</b>	2023
<a href="#">Schuylkill Valley Athletic Boosters Inc</a>	PA	\$75,214	Treasurer	\$599	<b>\$672</b>	2024
<a href="#">Glen Ellyn Library Foundation</a>	IL	\$75,278	Development Dir	\$29,861	<b>\$33,022</b>	2024
<a href="#">Wilmington Library Foundation ll Inc</a>	DE	\$76,295	Executive Director	\$8,569	<b>\$9,717</b>	2023
<a href="#">Go Topeka Etlc Support Corporation</a>	KS	\$45,915	President	\$34,884	<b>\$43,644</b>	2023

**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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	31 organizations. Compensation range \$234–\$281,380; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$61,546); for reference, expenses \$69,825 and assets \$483,668.
ROLE MATCH	David Bauman, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	77 <sup>th</sup>
All sources (D + E + F), adjusted	23 <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 (David Bauman) 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 31 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$7,475 is reasonable (approximately the 32<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date] , by a vote of [\_\_ for / \_\_ against] .

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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.