

# Barstow College Foundation

Executive Director / CEO

EIN 953736589

CA · NTEE B42I

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Melanie Burnau, Executive Director / CEO** (\$40,560) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44<sup>th</sup>** percentile of comparable organizations within the typical range

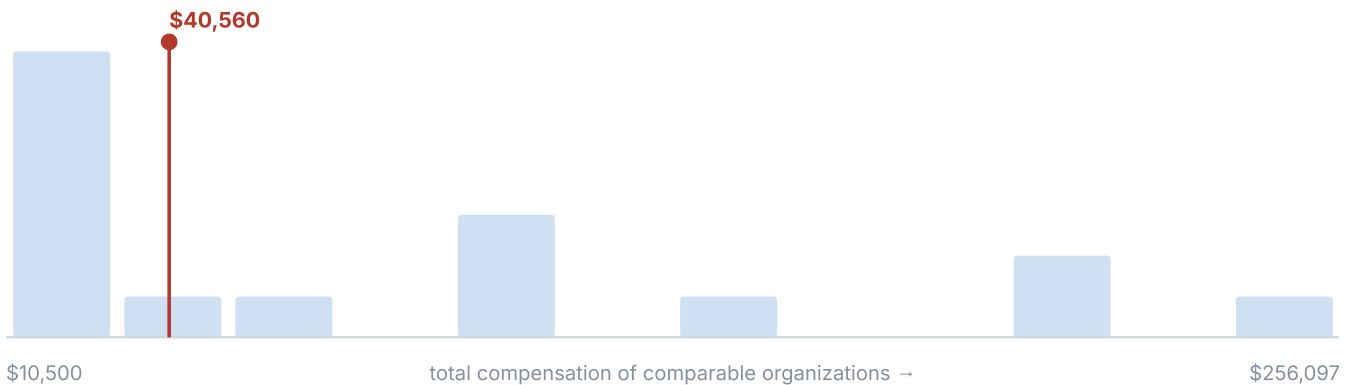
**Benchmarked executive:** Melanie Burnau — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B42I).
BUDGET	Total revenue between \$307,600 and \$688,657 — 0.67x to 1.50x the subject's \$459,105 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B42), nationwide + budget 0.67–1.5x revenue.

**16** organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,033	\$23,809	\$61,292	\$119,352	\$199,170	\$40,560
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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="#">Carver Baptist Bible Institute College</a>	MO	\$469,684	President	\$42,500	<b>\$50,787</b>	2025
<a href="#">Jimmy Swaggart Bible College</a>	LA	\$476,519	President	\$150,000	<b>\$196,930</b>	2023
<a href="#">Forge Academy</a>	VA	\$500,532	Executive Director	\$94,079	<b>\$108,304</b>	2023
<a href="#">Fresno Pacific University Foundation</a>	CA	\$524,884	Executive Director (Part Year)	\$10,199	<b>\$10,500</b>	2023
<a href="#">Barber-scotia Collegeinc</a>	NC	\$541,075	President / Ex-officio	\$60,000	<b>\$71,796</b>	2024
<a href="#">Alabama Association Of Independent</a>	AL	\$564,594	Executive Director	\$198,823	<b>\$256,097</b>	2023
<a href="#">Ucs University Of California</a>	CA	\$341,941	President	\$24,000	<b>\$24,000</b>	2024
<a href="#">Hildegard College</a>	CA	\$335,941	President	\$23,852	<b>\$23,237</b>	2025
<a href="#">Institute Artes Liberales Foundation</a>		\$313,570	President/program Director	\$16,708	<b>\$16,708</b>	2024
<a href="#">Empire State University Foundation Inc</a>	NY	\$620,311	Esu President	\$192,465	<b>\$201,409</b>	2024
<a href="#">Institute For The Study Of</a>	CA	\$634,086	Pres/exec Dir	\$110,000	<b>\$110,000</b>	2024
<a href="#">Yellowstone Christian College Inc</a>	MT	\$638,096	President	\$85,664	<b>\$106,938</b>	2024
<a href="#">Indiana Baptist College Inc</a>	IN	\$653,340	Trustee	\$22,056	<b>\$26,936</b>	2024
<a href="#">Trinity Western Univ Foundation - Us</a>	WA	\$665,630	Executive Director	\$20,599	<b>\$21,358</b>	2024
<a href="#">Applied Life Ministries Inc</a>	AR	\$678,274	President	\$19,500	<b>\$26,134</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kaskaskia College Foundation</a>	IL	\$680,226	Assistant Treasurer	\$129,473	<b>\$147,408</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 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 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	16 organizations. Compensation range \$10,500–\$256,097; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$459,105); for reference, expenses \$289,337 and assets \$1,402,155.
ROLE MATCH	Melanie Burnau, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	44 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	44 <sup>th</sup>
Reportable pay only (column D), adjusted	56 <sup>th</sup>
All sources (D + E + F), adjusted	31 <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

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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 (Melanie Burnau) 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 10, 2026, comparing compensation against 16 similarly situated organizations (Same NTEE sector (B42), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,560 is reasonable (approximately the 44<sup>th</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 10, 2026.