

National Bible Bowl

Executive Director / CEO

EIN 311756641

FL · NTEE B90

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Keith Smith, Executive Director / CEO** (\$21,538) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

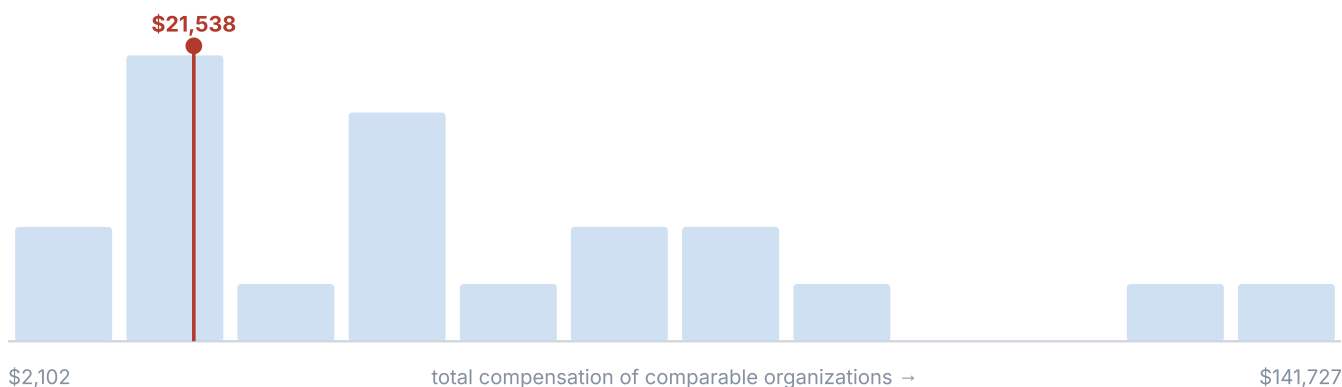
Benchmarked executive: Keith Smith — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$146,119 and \$327,133 — 0.67x to 1.50x the subject's \$218,089 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90) + FL + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,027	\$19,916	\$44,397	\$70,693	\$92,917	\$21,538
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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 FL 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
Lighthouse Academies Inc	FL	\$218,951	Ceo	\$145,913	\$141,727	2024
Miami Dade Urban Debate League	FL	\$217,220	Program Directo	\$45,000	\$43,709	2024
Project Rock South Inc	FL	\$214,815	Program Director	\$46,416	\$45,084	2024
National Voices For Equality Education And Enlightenment Inc	FL	\$222,277	Executive Director	\$49,510	\$49,510	2023
Spectrum Education Inc	FL	\$212,961	President	\$77,375	\$75,155	2024
Stem Xposure	FL	\$211,413	President	\$23,000	\$22,340	2024
Doctors Of Academics Learning Academy	FL	\$208,034	Ceo & President	\$30,186	\$29,320	2024
Gethsemane Ranch Inc	FL	\$204,030	Secretary	\$20,244	\$19,663	2024
Grace Education & Business	FL	\$201,797	Director	\$45,757	\$45,757	2023
Seminary For The Third Millennium	FL	\$200,165	President	\$14,765	\$14,765	2023
Peace & Friendship Society Of Central Florida Inc	FL	\$192,244	Director	\$72,773	\$72,773	2023
Housing Leadership Of Palm Beach County	FL	\$244,400	President & Ceo	\$125,465	\$121,865	2024
Keys Learning Center Inc	FL	\$254,113	Executive Director	\$70,000	\$70,000	2023
Lighthouse Christian Homeschool Academy Inc	FL	\$257,479	President	\$7,802	\$7,383	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
True North Academy Inc	FL	\$274,290	Academy Director	\$17,261	\$16,334	2025
Micar Christian University Corp	FL	\$279,543	Director	\$20,000	\$20,000	2023
laapa Foundation	FL	\$151,115	President And Ceo	\$41,231	\$41,231	2023
The Blink Foundation Inc	FL	\$147,192	President	\$63,000	\$63,000	2023
Miami Beach Education Foundation Inc	FL	\$296,822	Former President/ceo	\$2,164	\$2,102	2024
Better Learning Inc	FL	\$314,284	Executive Director	\$92,350	\$89,700	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	20 organizations. Compensation range \$2,102–\$141,727; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$218,089); for reference, expenses \$242,720 and assets \$36,416.
ROLE MATCH	Keith Smith, reported title " <i>Executive Director</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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	30 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	20 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 (Keith Smith) 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 20 similarly situated organizations (Same NTEE sector (B90) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,538 is reasonable (approximately the 30th 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.