

Academy Christian School Inc

Executive Director / CEO

EIN 453946500

SC · NTEE B20

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Wendy Lipe, Executive Director / CEO** (\$38,566) against **every comparable organization** that fit the selection criteria — **113** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

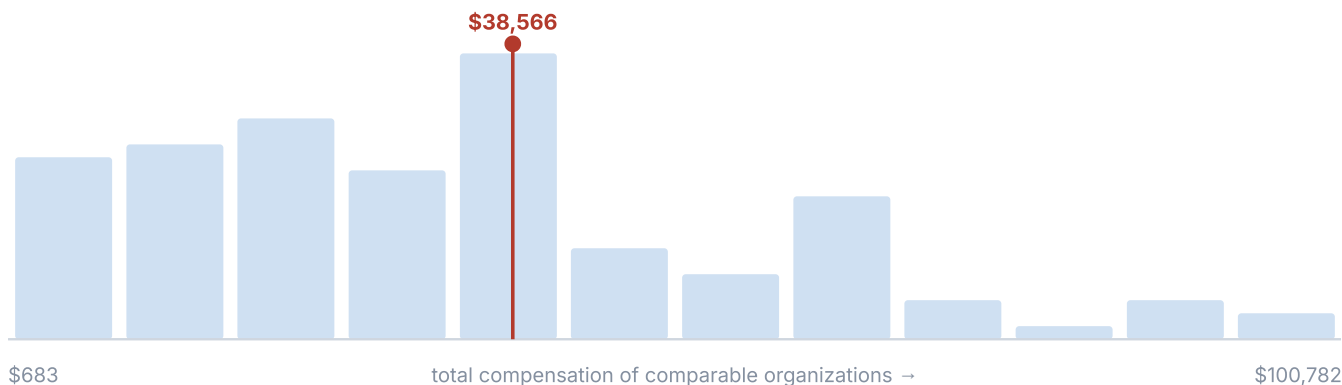
Benchmarked executive: Wendy Lipe — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

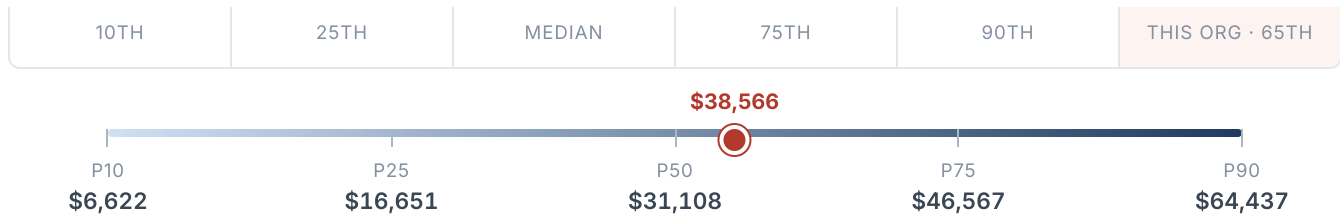
SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$132,810 and \$297,337 — 0.67x to 1.50x the subject's \$198,225 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

113 organizations qualified on sector, size, and geography → **113** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,622	\$16,651	\$31,108	\$46,567	\$64,437	\$38,566
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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 SC 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
Trace Academy Inc	FL	\$198,199	Head Of Scho	\$58,417	\$52,604	2023
St Jude School	CA	\$197,855	Secretary	\$40,000	\$31,330	2025
Parents For Public Schools	MS	\$198,818	Executive Di	\$30,000	\$31,108	2024
Orcas Montessori School	WA	\$197,361	Vice President	\$45,266	\$38,847	2023
Beginning Education And Readiness School	OH	\$199,351	Executive Director	\$60,760	\$59,917	2024
Heritage Christian Academy	TN	\$195,767	President	\$15,000	\$14,680	2024
Masters Christian School	WA	\$201,153	Executive Director	\$32,971	\$27,484	2024
John Paul Ii Polish Supplementary School Of Maspeth Inc	NY	\$202,679	President	\$6,765	\$5,692	2024
Millennium Leadership Christian Academy Inc	FL	\$204,543	Director	\$46,450	\$40,627	2024
Anastasis Academy	CO	\$204,546	Executive Di	\$38,646	\$34,501	2024
Carden Educational Foundation	FL	\$191,520	President & Treasurer	\$97,195	\$87,522	2023
Pumpkin Patch Preschool Inc	PA	\$205,580	Pres./treas.	\$64,440	\$58,289	2025
Machon Schneerson Chabad	PA	\$205,676	President	\$15,550	\$14,438	2024
St Andrews Academy	CA	\$206,194	President	\$21,024	\$17,402	2023
The Little Montessori School	TX	\$206,702	Director	\$38,305	\$35,675	2024
Machias Valley Christian School	ME	\$209,003	Co-chair	\$2,328	\$2,115	2025
Rhema Corporation Inc	NC	\$209,118	President	\$37,800	\$36,365	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mount Hope Christian Academy Inc	VA	\$186,637	Academy Director	\$32,231	\$28,974	2024
Growing In Grace Preparatory School Inc	FL	\$184,084	President	\$28,858	\$25,241	2024
Clearview Sudbury School	TX	\$184,001	President	\$11,475	\$11,003	2023
Bluestem Montessori Elementary	NE	\$183,841	Executive Di	\$44,862	\$43,767	2025
Scholaris Academy Inc	TX	\$212,934	President	\$19,878	\$19,060	2023
Arete Enrichment Academy Inc	GA	\$213,492	Officer - Executive Director	\$17,786	\$16,651	2024
Christian Education League Inc	ME	\$213,726	President	\$3,819	\$3,666	2023
Scientiae Inc	FL	\$182,457	President	\$781	\$683	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	113 organizations. Compensation range \$683–\$100,782; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$198,225); for reference, expenses \$225,880 and assets \$193,713.
ROLE MATCH	Wendy Lipe, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	65 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	65 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 (Wendy Lipe) 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 113 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,566 is reasonable (approximately the 65th 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 10, 2026.