

In Situ Explorers

Executive Director / CEO

EIN 475006681
 NC · NTEE B20
 FY ending 2024-12-31
June 10, 2026

This analysis benchmarks the total compensation of **April C Smith Phd, Executive Director / CEO** (\$69,872) against **every comparable organization** that fit the selection criteria — **261** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79th** percentile of comparable organizations within the typical range

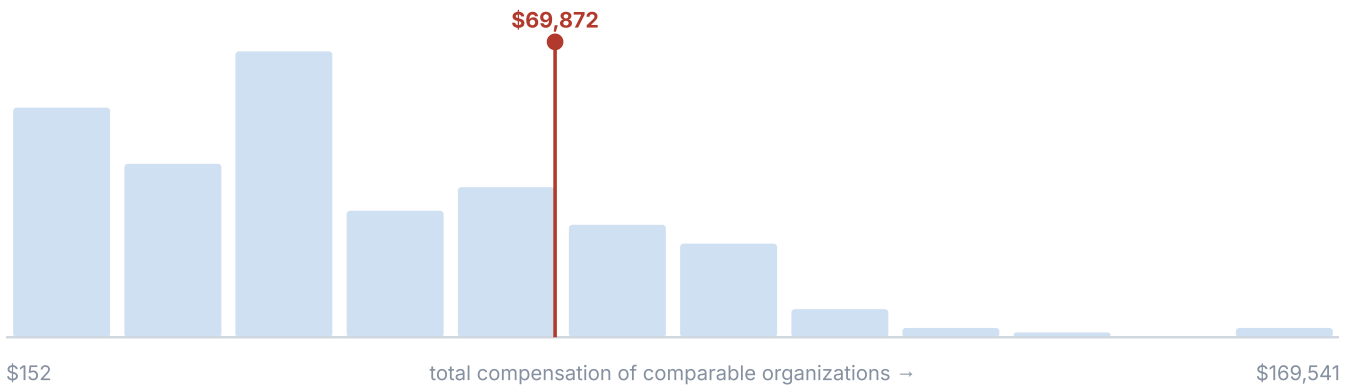
Benchmarked executive: April C Smith Phd — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$247,524 and \$554,160 — 0.67x to 1.50x the subject's \$369,440 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

261 organizations qualified on sector, size, and geography → **261** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,744	\$21,172	\$38,627	\$64,586	\$87,204	\$69,872
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 79TH
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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 NC 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
Saint Ambrose Academy	PA	\$369,386	President And Treasurer	\$45,000	\$42,311	2025
The Helping House	TX	\$370,185	Teacher/director	\$73,327	\$73,085	2023
Montessori School Of Peoria	IL	\$368,353	President	\$48,600	\$47,608	2023
Titus Christian Prep School Inc	KY	\$368,296	Head Of School	\$50,000	\$51,989	2024
Moorhead Legacy Education Foundation	MN	\$367,977	Executive Director	\$12,000	\$11,476	2024
Midwest Christian Montessori Academy	IL	\$373,593	School Director/non-officer	\$79,348	\$75,497	2024
Excel Academy	WY	\$375,173	President	\$46,689	\$49,815	2023
Freedom Christian Schools Inc	PA	\$376,264	Principal	\$18,500	\$17,855	2024
Erie County Association Of School Boards	NY	\$362,373	Executive Director	\$69,888	\$59,544	2025
Pacem School Inc	VT	\$361,754	Head Of School	\$54,852	\$52,055	2025
Love & Grace Christian Academy Inc	GA	\$377,520	President	\$58,080	\$56,518	2024
Graceview Academy Of St Cloud	FL	\$360,831	Ceo	\$11,234	\$10,214	2024
Grace Christian Academy St Louis	MO	\$360,737	Director	\$37,440	\$38,378	2024
Cornerstone Christian Academy	NY	\$378,306	Chairman	\$41,115	\$35,957	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Agia Sophia Academy	OR	\$360,441	Principal	\$44,460	\$41,139	2023
King's Academy	TX	\$360,086	Head Of School	\$99,146	\$98,820	2023
Jewell School	AZ	\$358,641	Officer/trea	\$35,750	\$34,258	2023
Educational Services Corpus Christi Corp	PR	\$380,940	Principal	\$26,600	\$26,600	2024
Vision 2020 Education Foundation	MN	\$357,509	President/treasurer	\$14,286	\$14,065	2023
Auburn Teacher's Association	NY	\$381,885	President	\$7,500	\$6,390	2025
Feat Of Southern Nevada	NV	\$382,327	Executive Dir.	\$73,350	\$71,157	2024
Classical Studies Of Central Indiana	IN	\$382,673	Executive Director	\$13,783	\$13,705	2025
Scholars Christian Preschool And Academy Inc	FL	\$355,881	Executive Director	\$78,000	\$70,916	2024
Enrich Kids Now	GA	\$383,289	Executive Director	\$27,210	\$27,261	2023
Grace Preparatory Academy Of Greater	MA	\$354,941	President	\$175	\$152	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **261** organizations. Compensation range \$152–\$169,541; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$369,440); for reference, expenses \$273,974 and assets \$219,207.
ROLE MATCH	April C Smith Phd, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 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	79 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	77 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 (April C Smith Phd) 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 261 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,872 is reasonable (approximately the 79th 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.