

Mesquite Christian Academy Inc

Executive Director / CEO

EIN 824468951
 NV · NTEE B20
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Sue Lapple, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **152** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

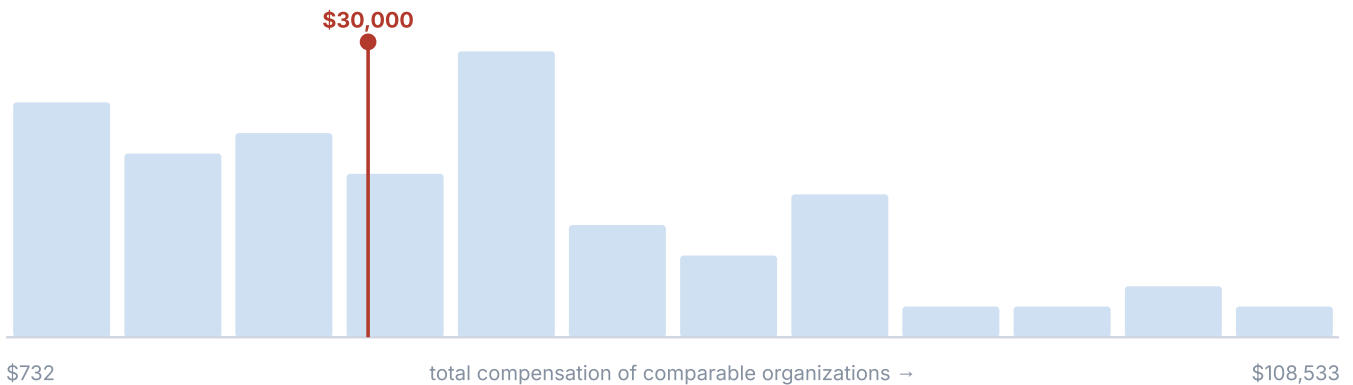
Benchmarked executive: Sue Lapple — reported title “PRINCIPAL”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$153,957 and \$344,680 — 0.67x to 1.50x the subject's \$229,787 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

152 organizations qualified on sector, size, and geography → **152** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,206	\$17,144	\$35,752	\$54,177	\$71,279	\$30,000
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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 NV 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
Tift County Foundation	GA	\$229,338	Executive Di	\$55,563	\$54,299	2025
Every Kids A Genius Inc	FL	\$228,660	President, Dir.	\$30,000	\$28,946	2023
Dayspring Montessori School	IL	\$231,503	President Secretary And Tre	\$110,105	\$107,990	2024
Quartzsite Southern Christian Academy	AZ	\$227,630	Treasurer	\$3,383	\$3,162	2025
Lords Kingdom Academy Inc	FL	\$227,205	President	\$21,950	\$20,571	2024
Affirm Leadership Christian Academy Inc	IL	\$233,168	President	\$75,000	\$75,732	2023
Empowered	SD	\$233,316	Executive Di	\$29,867	\$32,884	2024
Potters Hand Christian School	TX	\$233,592	Administrator	\$9,433	\$9,692	2023
Laramie Christian Academy	WY	\$234,512	Principal	\$18,819	\$20,104	2024
The Northwest Florida Academy Inc	FL	\$224,775	President	\$52,500	\$50,656	2023
Ascend Micro School	CO	\$235,564	Board Member	\$25,000	\$23,915	2024
Path Educational Initiatives	AZ	\$235,948	Director	\$72,000	\$69,080	2024
Asp2 Steam Academy Inc Nfp	IL	\$236,055	Director	\$13,270	\$13,015	2024
Lil Titans Daycare Corp	IN	\$223,470	President	\$49,981	\$54,136	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Akaula School	HI	\$236,825	Staff Director/middle School Principal	\$70,000	\$64,370	2023
Montessori Farm School Inc	NC	\$237,988	Head Of Scho	\$63,014	\$64,956	2024
Noggin Educational Foundation	TX	\$221,391	President	\$50,000	\$49,897	2024
Congregation B'nai Emet Preschool	CA	\$238,683	Secretary	\$50,134	\$43,188	2024
Northvale Preschool	NJ	\$238,745	Pre-k3 Teach	\$34,601	\$30,820	2024
Christian Cottage Prep	TX	\$239,363	Head Of School	\$42,600	\$42,512	2024
Mesa Christian Academy Inc	AZ	\$240,338	President / Ceo	\$23,500	\$22,547	2024
Relay Childrens Center Inc	MD	\$219,030	Program Director	\$43,960	\$41,001	2024
Berean Christian Academy Inc	ID	\$241,320	President	\$52,800	\$54,591	2025
Logos Classical Academy	LA	\$241,518	President	\$60,585	\$64,838	2025
Roman Avery Academy	OH	\$241,765	Secretary	\$36,250	\$37,316	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NV 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 NV 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 **152** organizations. Compensation range \$732–\$108,533; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$229,787); for reference, expenses \$236,367 and assets \$22,671.
ROLE MATCH	Sue Lapple, reported title " <i>PRINCIPAL</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	43 rd
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	41 st

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 (Sue Lapple) 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 152 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 43rd 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.