

Academy College Prep

Executive Director / CEO

EIN 874035413
 CA · NTEE B90
 FY ending 2023-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Nicholas Ralston, Executive Director / CEO** (\$129,180) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

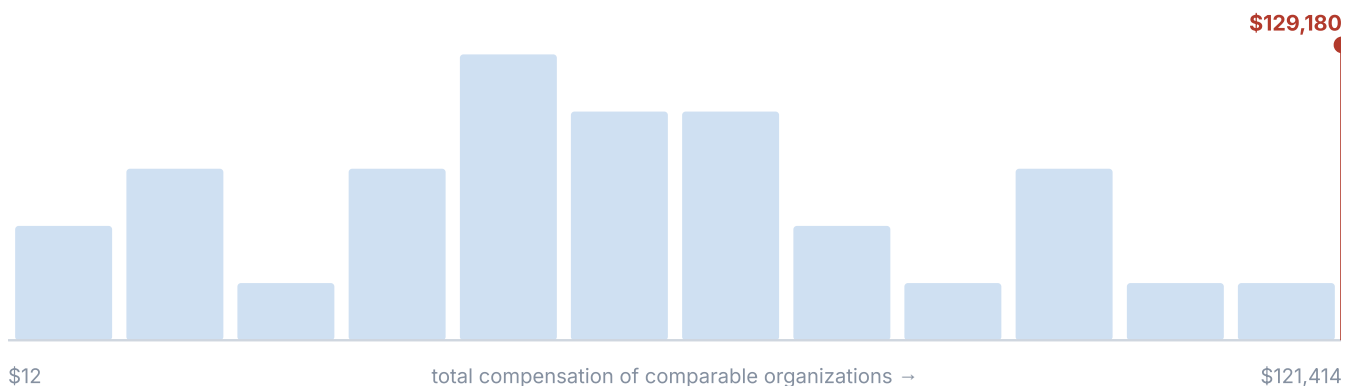
Benchmarked executive: Nicholas Ralston — reported title “Technical Product Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B90).
- BUDGET** Total revenue between \$140,298 and \$314,100 — 0.67x to 1.50x the subject's \$209,400 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B90) + CA + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,930	\$36,788	\$53,237	\$73,867	\$100,763	\$129,180
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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
North County Philanthropy Council	CA	\$208,005	Past Managing Director	\$52,739	\$51,226	2024
Bridge Christian Academy	CA	\$207,544	President	\$15,000	\$14,570	2024
Democrashe	CA	\$214,948	Executive Director	\$70,000	\$67,992	2024
Family Child Care Providers Association Of San Francisco Inc	CA	\$202,970	Executive Director	\$45,637	\$45,637	2023
Doc Smith Legacy Foundation	CA	\$216,583	Board Director/executive Director	\$55,247	\$55,247	2023
Love We Dont See	CA	\$200,612	Ceo	\$47,294	\$44,753	2025
Advance	CA	\$199,291	Executive Dir.	\$39,000	\$37,881	2024
Your Own Greatness Affirmed Inc	CA	\$223,129	Executive Director	\$70,500	\$68,477	2024
Pasadena Education Network	CA	\$223,742	Executive Director	\$77,899	\$75,664	2024
Klee Ministry	CA	\$229,215	Chief Executive Officer	\$108,000	\$102,198	2025
Pomona Hope	CA	\$230,104	Executive Dir.	\$60,973	\$59,224	2024
Global Youth Leadership Center	CA	\$230,262	Founder	\$125,000	\$121,414	2024
Yamei Academy Of Excellence	CA	\$232,111	Ceo And Director	\$36,000	\$34,967	2024
San Francisco Early Care Educators Resource Program	CA	\$185,692	Director	\$104,018	\$101,034	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Peacemakers Inc	CA	\$239,222	Founding Director	\$13,000	\$13,000	2023
Tracy Chamber Of Commerce	CA	\$244,979	Ceo	\$78,900	\$78,900	2023
Inspire Learning Academy	CA	\$250,570	President	\$57,000	\$55,365	2024
The Allyance Inc	CA	\$256,624	Director	\$12	\$12	2023
Courage Foundation	CA	\$261,475	Director Of Program Development/ Le	\$90,000	\$87,418	2024
New Leaf Collaborative	CA	\$148,557	Executive Director	\$12,300	\$12,300	2023
Words In The Wild	CA	\$270,630	Executive Dir.	\$24,320	\$23,622	2024
Monterey County Office Of Education	CA	\$146,573	Cfo	\$60,897	\$60,897	2023
Musicians For Education Inc	CA	\$143,416	President/sec	\$48,555	\$47,162	2024
Foundation For Santa Barbara High School	CA	\$276,838	Executive Director	\$50,592	\$49,141	2024
National Veterans Transition	CA	\$282,384	President/executive Direct	\$37,500	\$36,424	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 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 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.

■ Sample, role match & sensitivity

PEER COUNT 30 organizations. Compensation range \$12–\$121,414; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$209,400); for reference, expenses \$207,231 and assets \$12,184.

ROLE MATCH Nicholas Ralston, reported title "*Technical Product Manager*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	90 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 (Nicholas Ralston) 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 30 similarly situated organizations (Same NTEE sector (B90) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$129,180 is reasonable (approximately the 100th 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.