

# Mental Fitness 21st Century Learning Inc

Executive Director / CEO

EIN **464613075**  
 GA · NTEE B20  
 FY ending 2023-12-31  
**June 10, 2026**

This analysis benchmarks the total compensation of **John Childs, Executive Director / CEO** (\$48,850) against **every comparable organization** that fit the selection criteria — **290** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52<sup>nd</sup>** percentile of comparable organizations within the typical range

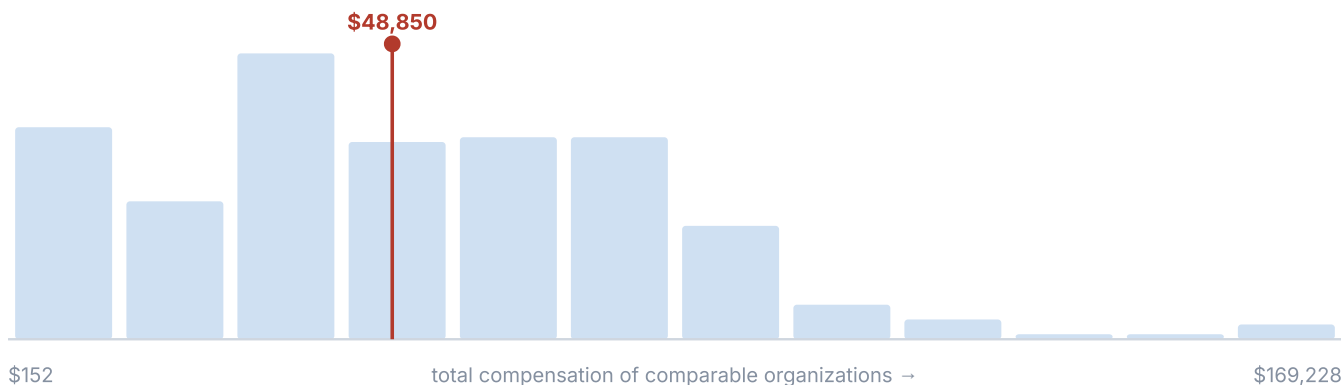
**Benchmarked executive:** John Childs — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$331,057 and \$741,172 — 0.67x to 1.50x the subject's \$494,115 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

**290** organizations qualified on sector, size, and geography → **290** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,981	\$28,766	\$48,168	\$71,824	\$89,093	<b>\$48,850</b>
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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 GA 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
<a href="#">New Mexico Society Of Cpas</a>	NM	\$493,310	President	\$99,318	<b>\$103,192</b>	2024
<a href="#">Next Generation Academics Inc</a>	FL	\$493,292	Director	\$34,878	<b>\$32,586</b>	2023
<a href="#">Mr Dad Fathers Club</a>	IL	\$495,372	President &	\$40,000	<b>\$37,988</b>	2024
<a href="#">Hopi School Inc</a>	AZ	\$492,215	Facilitator	\$55,000	<b>\$51,097</b>	2024
<a href="#">Sunrise Montessori School Inc</a>	MA	\$492,126	Head Of Scho	\$80,120	<b>\$71,604</b>	2023
<a href="#">Covenant Grace Christian Academy Inc</a>	LA	\$491,799	Treasurer	\$32,000	<b>\$33,162</b>	2025
<a href="#">Nevada R-5 School District Public</a>	MO	\$496,775	Executive Di	\$8,780	<b>\$8,983</b>	2024
<a href="#">Sapphire Early Learning Center</a>	MT	\$497,778	Director	\$46,878	<b>\$48,814</b>	2024
<a href="#">Urban Village Montessori Inc</a>	MA	\$489,946	President	\$91,069	<b>\$77,017</b>	2025
<a href="#">Tyger River Childrens Center Inc</a>	SC	\$499,127	Director	\$58,307	<b>\$60,497</b>	2023
<a href="#">Fort Dodge Community School District Foundation</a>	IA	\$487,946	Director	\$86,250	<b>\$93,923</b>	2023
<a href="#">Trinity Academy Inc</a>	TN	\$487,742	Head Of School	\$52,000	<b>\$51,440</b>	2025
<a href="#">East Orchard Christian Academy Inc</a>	IL	\$487,462	Secretary/di	\$17,000	<b>\$15,729</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Whispering Pines Christian School</a>	CA	\$501,439	Secretary	\$9,000	<b>\$7,729</b>	2023
<a href="#">Faith Christian School And Institute</a>	PA	\$486,139	President	\$28,778	<b>\$28,542</b>	2023
<a href="#">Chesterton Academy Of St Philip Neri</a>	MO	\$502,211	Executive Director	\$69,430	<b>\$71,038</b>	2024
<a href="#">Waldessori Schoolhouse</a>	TX	\$484,528	Board President	\$13,573	<b>\$13,116</b>	2024
<a href="#">University Montessori School</a>	LA	\$484,030	Chairman	\$31,990	<b>\$35,033</b>	2023
<a href="#">Gateways Academy Inc</a>	MA	\$504,438	President	\$43,000	<b>\$36,365</b>	2025
<a href="#">Nashoba Montessori School Inc</a>	MA	\$504,671	President	\$125,000	<b>\$108,510</b>	2024
<a href="#">Classical Studies Institute Of Louisville Inc</a>	KY	\$505,330	Head Of School (Beg. 9.10.2022)non Voting Director	\$59,807	<b>\$63,904</b>	2023
<a href="#">Green Mountain Montessori School</a>	VT	\$482,315	President	\$80,077	<b>\$80,160</b>	2023
<a href="#">Horizons Academy Of Maui Inc</a>	HI	\$506,211	Operations D	\$89,848	<b>\$77,707</b>	2024
<a href="#">Peak Potential</a>	MT	\$506,266	Executive Director	\$34,000	<b>\$36,450</b>	2023
<a href="#">Pinnacle Christian School</a>	TX	\$481,840	Head Of School	\$43,654	<b>\$42,184</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	290 organizations. Compensation range \$152–\$169,228; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$494,115); for reference, expenses \$474,551 and assets \$485,065.
ROLE MATCH	John Childs, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	52 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	53 <sup>rd</sup>
All sources (D + E + F), adjusted	51 <sup>st</sup>

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 (John Childs) 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 290 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,850 is reasonable (approximately the 52<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.