

# Mercy Christian Academy

Executive Director / CEO

EIN 863239207

LA · NTEE B24

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Jessica Elston, Executive Director / CEO** (\$32,296) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jessica Elston — reported title “BOARD MEMBER”, 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 (B24).

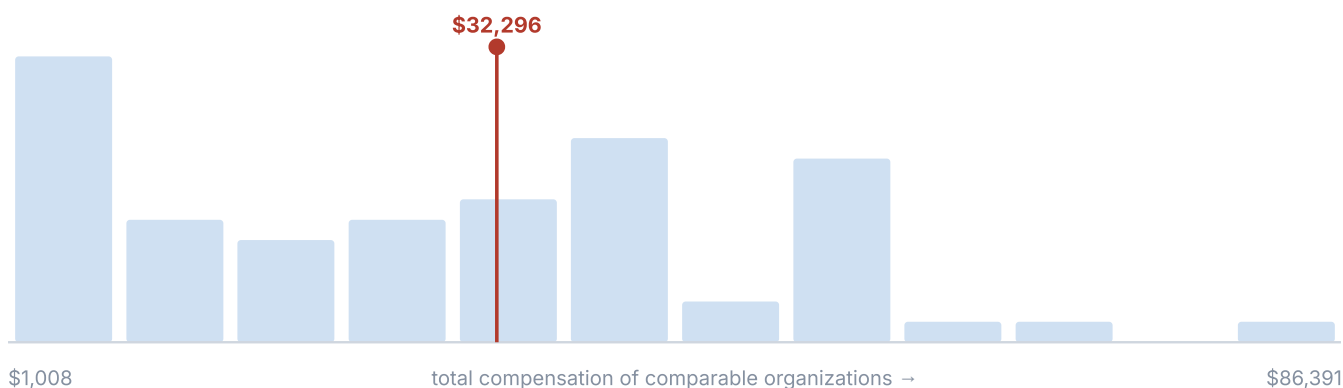
**BUDGET** Total revenue between \$136,937 and \$306,576 — 0.67× to 1.50× the subject's \$204,384 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue.

**62** organizations qualified on sector, size, and geography

→ **62** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,451

\$13,334

\$28,418

\$42,365

\$54,611

\$32,296



## ● 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 LA 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="#">Gaia Democratic School</a>	MN	\$205,347	Officer-key Employee	\$40,000	<b>\$34,864</b>	2024
<a href="#">Life Point Christian University Inc</a>	AZ	\$205,771	President	\$50,400	<b>\$42,756</b>	2024
<a href="#">Palmyra Christian Academy</a>	MO	\$206,020	Director	\$3,550	<b>\$3,415</b>	2023
<a href="#">Faith Alive Christian Academy</a>	VI	\$201,389	Teacher	\$27,288	<b>\$27,288</b>	2023
<a href="#">Mate School</a>	CO	\$208,359	Chairman/pre	\$68,333	<b>\$57,798</b>	2024
<a href="#">Sunset Sudbury School Inc</a>	FL	\$211,841	President	\$85,000	<b>\$70,436</b>	2024
<a href="#">Kardia Classical School</a>	WA	\$196,814	Head Of School	\$29,358	<b>\$22,588</b>	2025
<a href="#">Albert Lea Wrestling Boosters</a>	MN	\$196,683	Trustee	\$33,900	<b>\$29,547</b>	2024
<a href="#">Childrens Cottage</a>	CA	\$212,633	Executive Dir.	\$65,301	<b>\$48,458</b>	2025
<a href="#">Grace Christian Academy</a>	NC	\$196,126	Teacher	\$26,667	<b>\$23,679</b>	2025
<a href="#">Desert Springs Christian Academy</a>	NM	\$213,660	Headmaster 7	\$21,524	<b>\$19,895</b>	2025
<a href="#">Bnos Sarah Inc</a>	NJ	\$194,438	Trustee	\$6,000	<b>\$4,726</b>	2024
<a href="#">Open Door Christian School</a>	PA	\$214,476	Teacher & Assistant Administrator	\$20,736	<b>\$18,241</b>	2024
<a href="#">South Tulsa Academy Inc</a>	OK	\$214,734	Board Member	\$15,000	<b>\$14,194</b>	2025
<a href="#">Hillside Academy Inc</a>	ID	\$215,043	President	\$4,899	<b>\$4,597</b>	2024
<a href="#">The Morgan Oliver School For Anti-racism Inc</a>	GA	\$192,109	Ceo	\$14,583	<b>\$13,316</b>	2023
<a href="#">Play School Inc</a>	FL	\$218,741	Executive Director	\$47,173	<b>\$39,091</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Emmanuel Coastal Academy Inc</a>	FL	\$221,404	President	\$2,050	<b>\$1,749</b>	2023
<a href="#">Cornerstone Haiti</a>	FL	\$222,220	President	\$54,225	<b>\$46,262</b>	2023
<a href="#">St Catherine Of Siena Academy</a>	NY	\$186,368	Chair & Trea	\$4,090	<b>\$3,260</b>	2024
<a href="#">Shikabania Corporation</a>	CA	\$224,241	Director	\$4,809	<b>\$3,771</b>	2023
<a href="#">Huaxia Chinese School At Bridgewater</a>	NJ	\$184,351	Principal	\$8,480	<b>\$6,679</b>	2024
<a href="#">Ohr Zahava</a>	TX	\$179,842	Vice President	\$47,630	<b>\$43,269</b>	2023
<a href="#">Bais Yaakov Bnos Chayil Inc</a>	NJ	\$229,282	Trustee	\$20,000	<b>\$15,751</b>	2024
<a href="#">Rise Mhk Corporation</a>	KS	\$231,322	Dir. Of Educ	\$10,000	<b>\$9,530</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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	62 organizations. Compensation range \$1,008–\$86,391; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$204,384); for reference, expenses \$144,722 and assets \$101,117.
ROLE MATCH	Jessica Elston, reported title <i>"BOARD MEMBER"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
OUTLIERS	1 peer 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	53 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	42 <sup>nd</sup>
All sources (D + E + F), adjusted	53 <sup>rd</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 (Jessica Elston) 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 13, 2026, comparing compensation against 62 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,296 is reasonable (approximately the 53<sup>rd</sup> 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 13, 2026.