

# Practice After School Program

Executive Director / CEO

EIN 205114494

WY · NTEE B80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jeshua Arnusch, Executive Director / CEO** (\$40,810) against **every comparable organization** that fit the selection criteria — **108** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

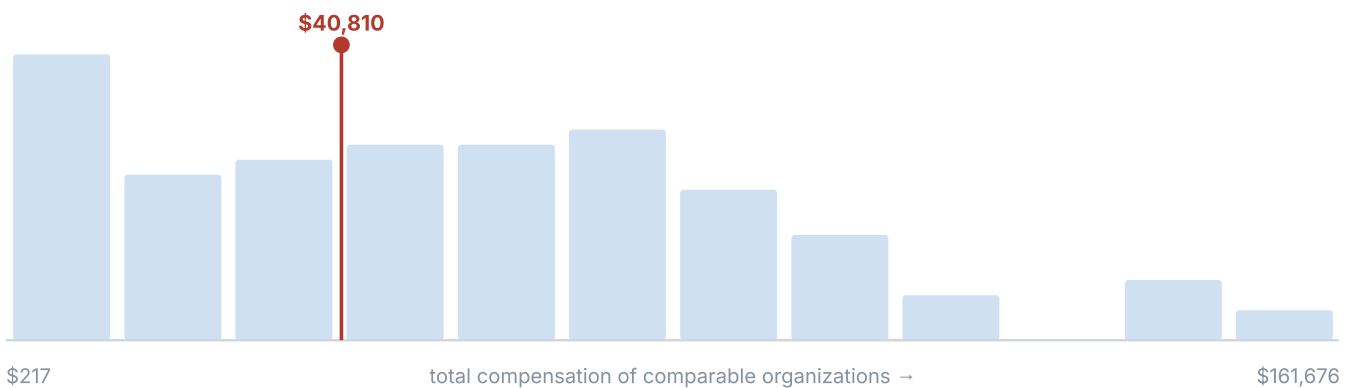
**Benchmarked executive:** Jeshua Arnusch — reported title “FISCAL & IT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B80).
BUDGET	Total revenue between \$303,213 and \$678,835 — 0.67x to 1.50x the subject's \$452,557 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B80), nationwide + budget 0.67–1.5x revenue.

**108** organizations qualified on sector, size, and geography → **108** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,450	\$23,608	\$51,397	\$79,203	\$101,393	<b>\$40,810</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 WY 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="#">Level Up Cincinnati</a>	OH	\$453,506	Executive Director	\$80,625	<b>\$82,102</b>	2023
<a href="#">International House Davis</a>	CA	\$451,451	Executive Dir.	\$98,119	<b>\$79,123</b>	2024
<a href="#">Eclectic Teaching Consortium</a>	AR	\$450,056	Executive Director	\$31,217	<b>\$31,924</b>	2025
<a href="#">Ohio School Resource Officers</a>	OH	\$462,423	Executive Di	\$77,878	<b>\$77,030</b>	2024
<a href="#">Nature Track Foundation Inc</a>	CA	\$465,833	President & Ceo	\$62,550	<b>\$50,440</b>	2024
<a href="#">Kut Different</a>	FL	\$437,163	Presidence	\$80,960	<b>\$73,123</b>	2023
<a href="#">North Star Self-directed Learning For Teens Inc</a>	MA	\$436,159	Executive Director	\$35,000	<b>\$28,615</b>	2025
<a href="#">Loving Savior Lutheran Chinese School</a>	CA	\$433,875	Ceo	\$28,363	<b>\$23,548</b>	2023
<a href="#">Enriching Partnerships For Early Learning</a>	IL	\$473,033	Executive Director	\$80,533	<b>\$72,031</b>	2025
<a href="#">Las Floristas Inc</a>	CA	\$430,769	Executive Di	\$50,000	<b>\$39,280</b>	2025
<a href="#">Columbia-greene Community</a>	NY	\$475,912	Secretary	\$918	<b>\$797</b>	2023
<a href="#">College Affordable Inc</a>	MA	\$478,589	Executive Director/clerk	\$171,553	<b>\$143,965</b>	2024
<a href="#">Lake Geauga Educational Assistance</a>	OH	\$480,156	Executive Director	\$80,348	<b>\$81,820</b>	2023
<a href="#">Hendricks College Network</a>	IN	\$424,534	Non-voting Executive Direc	\$83,581	<b>\$82,312</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bioquest Curriculum Consortium</a>	NH	\$423,272	President	\$30,900	<b>\$27,432</b>	2023
<a href="#">Youth Tech Inc</a>	KS	\$484,809	Executive Director	\$146,000	<b>\$147,298</b>	2024
<a href="#">The Green Thumb Initiative Inc</a>	CO	\$486,893	Ceo	\$90,530	<b>\$83,461</b>	2023
<a href="#">Persist Nashville</a>	TN	\$417,857	Founder	\$119,890	<b>\$117,687</b>	2024
<a href="#">Nevada Center For Civic Engagement</a>	NV	\$487,302	Executive Director	\$96,000	<b>\$89,864</b>	2024
<a href="#">Jewish Intuition Inc</a>	NY	\$415,896	Pres.	\$14,000	<b>\$12,163</b>	2023
<a href="#">Embright Education</a>	NJ	\$492,664	Executive Dir.	\$54,000	<b>\$43,864</b>	2025
<a href="#">Hope Learning Center</a>	WA	\$412,085	Treasurer	\$68,112	<b>\$55,480</b>	2025
<a href="#">Bend Science Station</a>	OR	\$410,320	Executive Dir.	\$121,000	<b>\$104,936</b>	2024
<a href="#">Vidal Access Inc</a>	AL	\$497,096	President/employee	\$108,800	<b>\$106,938</b>	2025
<a href="#">The Center For Entrepreneurial</a>	ME	\$406,335	Ceo	\$81,550	<b>\$76,259</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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** 108 organizations. Compensation range \$217–\$161,676; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$452,557); for reference, expenses \$455,521 and assets \$465.

**ROLE MATCH** Jeshua Arnusch, reported title "FISCAL & IT", 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 10 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	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	44 <sup>th</sup>
All sources (D + E + F), adjusted	35 <sup>th</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 (Jeshua Arnusch) 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 108 similarly situated organizations (Same NTEE sector (B80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,810 is reasonable (approximately the 39<sup>th</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 9, 2026.