

The Attitude Is Everything Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Jesse Lebeau, Executive Director / CEO** (\$47,687) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

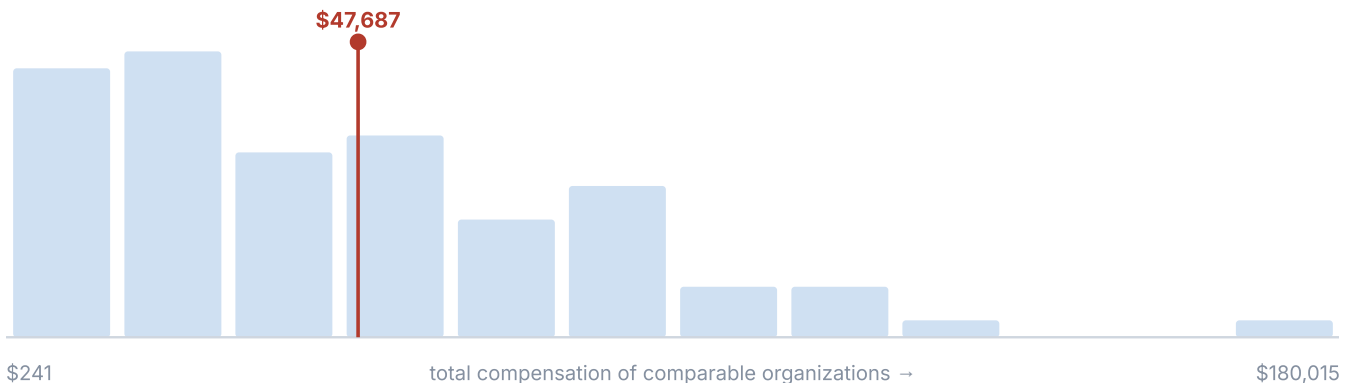
Benchmarked executive: Jesse Lebeau — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B80).
BUDGET	Total revenue between \$179,078 and \$400,923 — 0.67x to 1.50x the subject's \$267,282 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B80), nationwide + budget 0.67–1.5x revenue.

80 organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,468	\$18,505	\$41,301	\$64,599	\$88,684	\$47,687
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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 AZ 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
Mifal Hafatza Inc	NY	\$266,922	President	\$24,000	\$22,550	2024
Capital Foundation Of New York Inc	NY	\$268,835	President And Director	\$4,603	\$4,325	2024
Making The Right Connections Inc	CA	\$269,550	President & Ceo	\$27,999	\$25,139	2024
The Summer Institute Inc	TX	\$271,230	Treasurer, Executive Director	\$18,462	\$18,708	2025
Pops Passion	NC	\$261,995	Executive Dir.	\$77,500	\$85,724	2023
Mz Goose Inc	FL	\$274,308	Ceo President	\$4,326	\$4,226	2024
Families Aspiring In Trust And Holiness Catholic Home Education Community I	FL	\$275,438	Officer	\$16,440	\$16,059	2024
Associated Students Of Whittier College	CA	\$258,096	President	\$5,349	\$4,945	2023
Columbia Uplift Inc	IL	\$257,902	President	\$4,800	\$4,907	2024
Oakland Homeschool Music Inc	MI	\$254,609	President / Ceo	\$14,788	\$16,340	2023
North Shore Coalition	IL	\$253,489	Executive Director	\$13,924	\$14,654	2023
Association Of Texas Small School Bands	TX	\$282,096	Executive Director	\$60,000	\$60,798	2025
Project Ledo	OR	\$282,845	President & Executive Director	\$87,629	\$84,616	2024
Believe In A Dream Inc	IN	\$251,306	Executive Dir.	\$56,731	\$64,045	2023
Brooklyn Debate League Inc	NY	\$248,729	Executive Director	\$89,020	\$83,642	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Beta Sigma Phi Charitable Foundation	MO	\$248,195	Director/president	\$5,018	\$5,526	2024
Latitude Learning Resources	NH	\$246,741	President	\$18,650	\$17,906	2024
Heritage Instructional Services	MD	\$288,183	Program Admin	\$27,736	\$26,268	2025
Small Hands On Art	WA	\$244,415	President Director	\$60,000	\$55,856	2024
Young Money Finances	MI	\$244,000	Executive Director	\$34,000	\$37,568	2023
The Evolved Network Nfp	IL	\$243,834	Executive Director And President	\$85,000	\$86,891	2024
Thrive Longview Inc	TX	\$241,667	Director	\$58,191	\$60,526	2024
College Athletic Trainer's Society	TN	\$294,973	Executive Director	\$21,000	\$22,952	2024
Inspirational Workshops	WA	\$296,025	Founder & Ceo	\$92,096	\$88,268	2023
Shared Harvest Foundation Inc	CA	\$298,640	President	\$94,635	\$84,970	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 80 organizations. Compensation range \$241–\$180,015; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$267,282); for reference, expenses \$208,430 and assets \$100,358.

ROLE MATCH	Jesse Lebeau, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	60 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	46 th
All sources (D + E + F), adjusted	53 rd

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 (Jesse Lebeau) 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 80 similarly situated organizations (Same NTEE sector (B80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,687 is reasonable (approximately the 60th 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.