

# Joshuas Place Early Learning & Enrichment Center Inc

Executive Director / CEO

EIN 831758262  
 MD · NTEE P82  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Imani Rose, Executive Director / CEO** (\$45,728) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49<sup>th</sup>** percentile of comparable organizations within the typical range

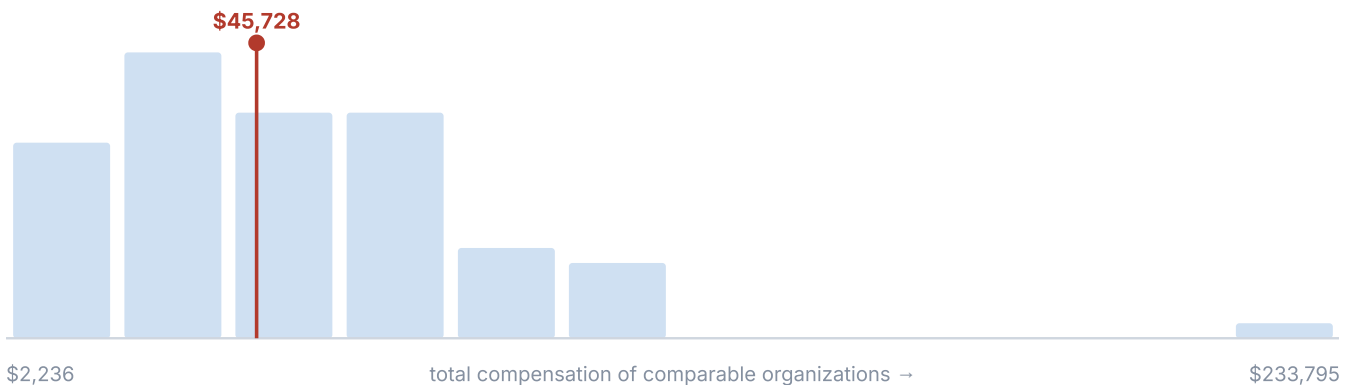
**Benchmarked executive:** Imani Rose — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P82).
BUDGET	Total revenue between \$155,745 and \$348,684 — 0.67x to 1.50x the subject's \$232,456 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P82), nationwide + budget 0.67–1.5x revenue.

**74** organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$13,923</b> 10TH	<b>\$24,427</b> 25TH	<b>\$46,742</b> MEDIAN	<b>\$68,782</b> 75TH	<b>\$92,856</b> 90TH	<b>\$45,728</b> THIS ORG · 49TH
-------------------------	-------------------------	---------------------------	-------------------------	-------------------------	------------------------------------



## ■ 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 MD 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="#">Ridin High Inc</a>	TN	\$231,541	Program Director	\$57,131	<b>\$66,131</b>	2023
<a href="#">Wide Horizons Incorporated</a>	CA	\$230,862	Chief Executive Officer	\$12,500	<b>\$11,886</b>	2023
<a href="#">Down Syndrome Association Of Maryland</a>	MD	\$228,905	Executive Dir.	\$67,607	<b>\$67,607</b>	2024
<a href="#">Next Step Farms</a>	AL	\$236,519	Ceo	\$40,400	<b>\$46,684</b>	2024
<a href="#">Center For All Abilities Inc</a>	NY	\$227,654	Executive Director	\$40,000	<b>\$38,662</b>	2024
<a href="#">Hillyard Senior Center</a>	WA	\$237,810	Executive Dir.	\$62,530	<b>\$59,881</b>	2024
<a href="#">Toby House Iv Inc</a>	AZ	\$227,069	President/ceo	\$31,340	<b>\$32,239</b>	2024
<a href="#">Happyfeatorg Of Georgia Inc</a>	GA	\$242,189	Executive Director	\$51,450	<b>\$55,334</b>	2024
<a href="#">Mower Council For The Handicapped</a>	MN	\$221,021	Executive Di	\$60,784	<b>\$64,243</b>	2024
<a href="#">Friendship Circle Of Atlanta Inc</a>	GA	\$220,508	President	\$55,775	<b>\$59,986</b>	2024
<a href="#">Minot Social Club For Exceptional</a>	ND	\$220,117	Executive Director	\$58,000	<b>\$68,081</b>	2024
<a href="#">White Pine Community Training Center</a>	NV	\$216,888	Executive Director	\$46,378	<b>\$49,725</b>	2024
<a href="#">Camp Puzzle Peace</a>	NY	\$213,170	President	\$25,380	<b>\$25,256</b>	2023
<a href="#">Fraser Independent Living Project Iii</a>	MN	\$212,562	Ceo/secretary	\$25,655	<b>\$27,115</b>	2024
<a href="#">Reach Me</a>	OH	\$211,029	Executive Director	\$27,500	<b>\$31,155</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Alstrom Syndrome International</a>	MD	\$253,997	President	\$16,500	<b>\$16,987</b>	2023
<a href="#">Watch Care Inc</a>	FL	\$254,439	President	\$35,000	<b>\$36,208</b>	2023
<a href="#">Connectability Inc</a>	GA	\$207,067	Executive Dir.	\$21,900	<b>\$23,553</b>	2024
<a href="#">Mi-journey</a>	MI	\$258,518	Executive Director	\$59,472	<b>\$65,659</b>	2024
<a href="#">Creative Citizen Studios</a>	PA	\$204,801	Executive Di	\$33,889	<b>\$35,216</b>	2025
<a href="#">Pasadena Supportive Housing</a>	MN	\$204,006	President/tr	\$68,006	<b>\$70,023</b>	2025
<a href="#">Walla Walla Valley Disability Network</a>	WA	\$203,091	Former Executive Director	\$24,420	<b>\$23,386</b>	2024
<a href="#">Down Syndrome Network Of Montgomery County Inc</a>	MD	\$261,838	Executive Director	\$46,800	<b>\$46,800</b>	2024
<a href="#">Hanover Arc Inc</a>	VA	\$263,583	Executive Director	\$18,375	<b>\$19,538</b>	2023
<a href="#">High Rise Day Habilitation Center</a>	TX	\$201,293	Exec Director	\$38,400	<b>\$42,300</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	74 organizations. Compensation range \$2,236–\$233,795; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$232,456); for reference, expenses \$232,651 and assets \$4,497.
ROLE MATCH	Imani Rose, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 16 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	49 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	54 <sup>th</sup>
All sources (D + E + F), adjusted	31 <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 (Imani Rose) 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 74 similarly situated organizations (Same NTEE sector (P82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,728 is reasonable (approximately the 49<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.