

Kukui Children's Foundation

Executive Director / CEO

EIN 201247747

HI · NTEE I72

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Judy Lind, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

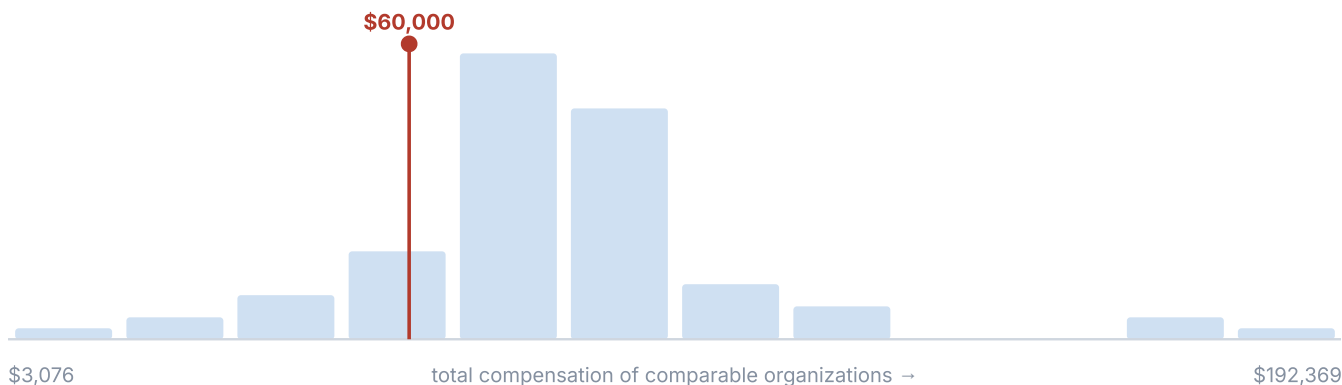
SECTOR Organizations sharing the subject's NTEE classification (I72).

BUDGET Total revenue between \$269,732 and \$603,879 — 0.67x to 1.50x the subject's \$402,586 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (I72), nationwide + budget 0.67–1.5x revenue.

73 organizations qualified on sector, size, and geography → **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$57,740	\$68,864	\$79,218	\$90,842	\$105,581	\$60,000
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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 HI 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
Kids Free To Grow	ME	\$404,403	Executive Director	\$43,293	\$45,819	2025
Maryland Children's Alliance Inc	MD	\$405,449	Executive Director	\$104,893	\$109,532	2023
Shining Star Children's Advocacy	IL	\$397,432	Executive Di	\$73,348	\$78,232	2024
Voices For Children Of Broward County	FL	\$407,923	President & Ceo	\$90,720	\$92,459	2024
Healthy Kids A Family Resource Network	ME	\$395,444	Executive Director	\$71,352	\$77,513	2024
Child Abuse & Beyond Inc	TX	\$411,249	Executive Di	\$152,900	\$165,931	2024
Friends Of Alameda County Casa Inc	CA	\$412,979	Executive Dir.	\$95,700	\$89,652	2024
Parent Aid - Child Abuse Prevention Center	AZ	\$417,068	Executive Director	\$67,893	\$69,011	2025
Building Hope Today Inc	ID	\$386,410	Executive Dir.	\$98,917	\$114,160	2024
Marion County Child Advocacy Center	WV	\$381,928	Executive Director	\$56,971	\$68,898	2023
Kidsafe Collaborative Inc	VT	\$379,951	Executive Director	\$79,700	\$84,787	2025
Molokai Child Abuse Prevention Path	HI	\$379,872	Executive Di	\$85,629	\$83,172	2024
Operation Sandcastle Inc	FL	\$426,271	Officer & President	\$158,103	\$161,134	2024
Russell County Child Advocacy Ctr	AL	\$428,782	Executive Director	\$88,076	\$106,278	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Imperial County Child Abuse	CA	\$431,490	Executive Director	\$62,010	\$58,091	2024
Exchange Club Family Skills Center	AL	\$432,917	Executive Dir.	\$61,739	\$72,361	2024
Exchange Club Center For The Prevention	NC	\$435,548	Executive Dir.	\$63,212	\$70,859	2024
Tree Top Child Advocacy Center	CO	\$438,615	Executive Director	\$82,531	\$85,855	2024
Cambria County Child Advocacy	PA	\$365,235	Executive Di	\$74,026	\$82,454	2023
Childrens Advocacy Center Of	IL	\$439,994	Executive Direc	\$77,214	\$80,232	2025
Randolph County Childrens Advocacy Center Inc	WV	\$350,000	Executive Director	\$61,685	\$70,591	2025
Hope Haven Of Hancock County Inc	MS	\$348,779	Board Member	\$2,473	\$3,076	2023
Family Safety Network Inc	ID	\$458,468	Executive Di	\$70,565	\$81,439	2024
Youth Services Bureau Of	IN	\$346,570	Executive Di	\$54,159	\$63,792	2023
Morgan County Child Advocacy Center	AL	\$459,353	Executive Di	\$65,650	\$79,218	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 HI 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 **73** organizations. Compensation range \$3,076–\$192,369; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$402,586); for reference, expenses \$421,388 and assets \$5,123,182.
ROLE MATCH	Judy Lind, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	14 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	11 th

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 (Judy Lind) 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 73 similarly situated organizations (Same NTEE sector (I72), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 14th 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.