

# Kindervision Foundation Inc

Executive Director / CEO

EIN 352083502

FL · NTEE Z99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nancy Sebastian, Executive Director / CEO** (\$61,900) against **every comparable organization** that fit the selection criteria — **163** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58<sup>th</sup>** percentile of comparable organizations within the typical range

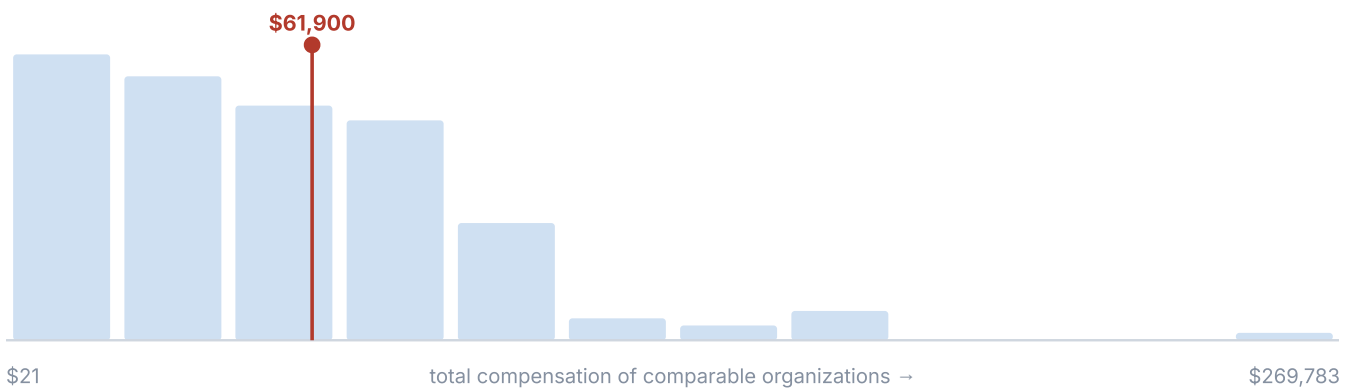
**Benchmarked executive:** Nancy Sebastian — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

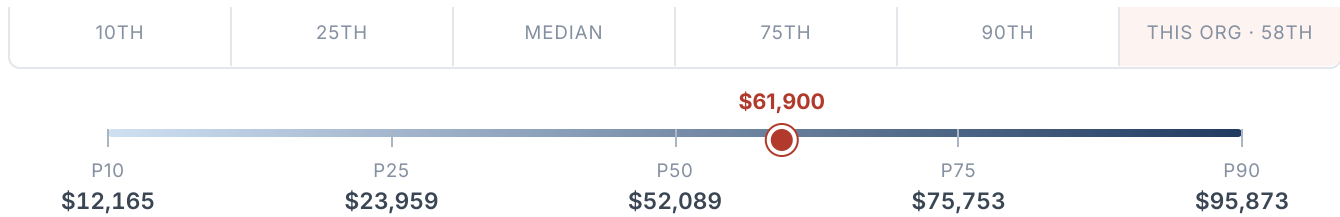
SECTOR	Organizations sharing the subject's NTEE classification (Z99).
BUDGET	Total revenue between \$148,285 and \$331,983 — 0.67x to 1.50x the subject's \$221,322 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

**163** organizations qualified on sector, size, and geography → **163** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,165	\$23,959	\$52,089	\$75,753	\$95,873	\$61,900
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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 FL 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="#">Community Reach</a>	MO	\$220,236	Executive Director	\$17,810	<b>\$20,673</b>	2023
<a href="#">Consumer Bankruptcy Assistance</a>	PA	\$223,393	Executive Di	\$106,889	<b>\$113,467</b>	2024
<a href="#">Human Life Of Wa Education Foundation</a>	WA	\$223,600	President & Ceo	\$94,749	<b>\$90,299</b>	2024
<a href="#">Health Career Collaborative Inc</a>	CA	\$217,900	Ceo	\$186,168	<b>\$171,122</b>	2024
<a href="#">Wheat Inc</a>	CT	\$217,382	Executive Director	\$52,308	<b>\$53,749</b>	2023
<a href="#">Facilities Inc</a>	ME	\$217,375	President	\$2,650	<b>\$2,825</b>	2024
<a href="#">Earth Images Foundation</a>	CA	\$216,823	President And Video Producer	\$58,387	<b>\$53,668</b>	2024
<a href="#">Gateway Business Health Coalition</a>	MO	\$216,284	President & Ceo	\$12,062	<b>\$13,599</b>	2024
<a href="#">The Foundation Of The American</a>	CA	\$226,662	Executive Director	\$32,726	<b>\$30,081</b>	2024
<a href="#">Parenting With Purpose</a>	MN	\$226,828	Executive Di	\$81,869	<b>\$88,656</b>	2023
<a href="#">Bbb Foundation Of Connecticut Inc</a>	CT	\$226,978	President	\$19,440	<b>\$19,403</b>	2024
<a href="#">The Delaware Company Inc</a>	NY	\$215,400	Executive Dir.	\$25,494	<b>\$24,523</b>	2024
<a href="#">Friends Of The Forest Preserve</a>	NY	\$215,332	Partner	\$71,624	<b>\$68,895</b>	2024
<a href="#">Channel Of Love Ministries</a>	WA	\$227,746	President Ceo	\$41,969	<b>\$39,998</b>	2024
<a href="#">Young Fathers Of Central Florida Inc</a>	FL	\$213,359	Executive Director	\$86,017	<b>\$86,017</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Key Of David Christian Church</a>	ID	\$212,720	President	\$58,453	<b>\$68,147</b>	2023
<a href="#">Rabun County Family Connection</a>	GA	\$212,340	Executive Director	\$40,656	<b>\$43,515</b>	2024
<a href="#">Greater Frogtown Community</a>	MN	\$230,580	Executive Director	\$22,385	<b>\$23,545</b>	2024
<a href="#">Help For Oncology Problems And</a>	PA	\$230,789	Executive Director	\$67,011	<b>\$69,301</b>	2025
<a href="#">Daniel James Mccarthy Memorial Fund Inc</a>	MA	\$211,759	Executive Director	\$21,856	<b>\$20,907</b>	2024
<a href="#">Hope Psychological Services Inc</a>	MA	\$211,758	Executive Director	\$64,073	<b>\$59,710</b>	2025
<a href="#">Stanislaus Partners In Education</a>	CA	\$231,523	Executive Director	\$50,610	<b>\$46,520</b>	2024
<a href="#">Together For West Philadelphia</a>	PA	\$231,936	Executive Director	\$69,888	<b>\$74,189</b>	2024
<a href="#">Alliance For Education Solutions Inc</a>	CA	\$232,064	Executive Director	\$32,500	<b>\$30,756</b>	2023
<a href="#">Caribou County Senior Citizens Inc</a>	ID	\$232,074	Director	\$31,100	<b>\$36,258</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 **163** organizations. Compensation range \$21–\$269,783; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$221,322); for reference, expenses \$233,257 and assets \$105,307.
ROLE MATCH	Nancy Sebastian, reported title " <i>DIRECTOR</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>
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	58 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	59 <sup>th</sup>
Reportable pay only (column D), adjusted	64 <sup>th</sup>
All sources (D + E + F), adjusted	44 <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 (Nancy Sebastian) 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 163 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,900 is reasonable (approximately the 58<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.