

Victor Cruz Foundation Inc

Executive Director / CEO

EIN 352440982

NJ · NTEE O50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Briana Thevenin, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Briana Thevenin — 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 (O50).

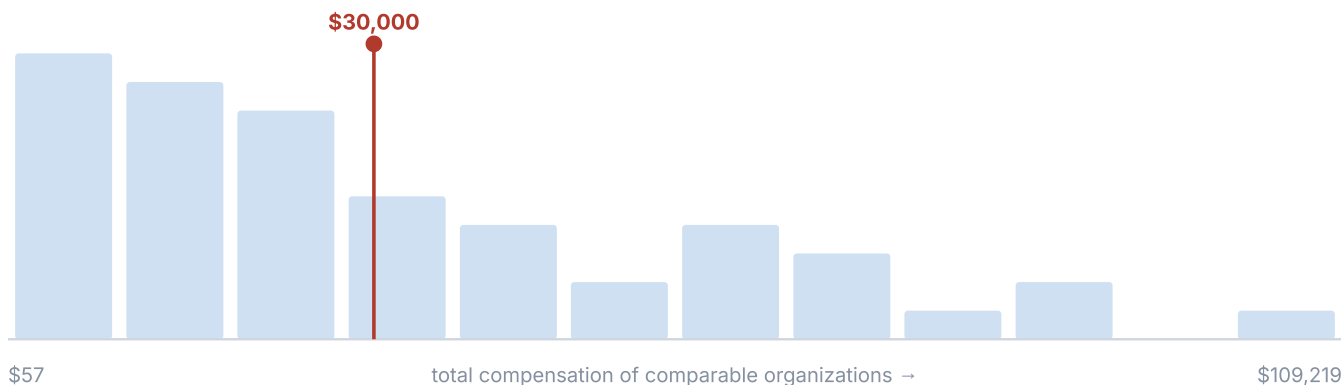
BUDGET Total revenue between \$55,021 and \$123,181 — 0.67x to 1.50x the subject's \$82,121 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography

→ **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,567	\$10,909	\$25,490	\$51,325	\$66,408	\$30,000
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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 NJ 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
Kaulu I Ka Pono Academy	HI	\$81,165	Secretary	\$67,220	\$65,668	2025
Strictly Soccer Futbol Club Inc	FL	\$83,564	President	\$2,300	\$2,420	2024
Rebuild Yourself Inc	FL	\$77,795	Secretary	\$1,648	\$1,734	2024
Crosswalk Teen Center	MI	\$86,718	Executive Director	\$5,000	\$5,780	2024
Sol Of The Cities	MN	\$87,574	Key Employee	\$47,000	\$53,551	2023
Pathway Learning Center	MN	\$88,150	Managing Director	\$55,465	\$61,384	2024
Royal Youth Dance Ensemble Incorporated	TN	\$73,153	Executive Director	\$9,000	\$10,909	2023
Inspire S-ve Inc	NY	\$91,587	Director Of Cfc	\$19,698	\$19,936	2024
Community Transitions Inc	MD	\$91,593	Ceo	\$25,016	\$26,195	2024
Serious Ju Ju Skate Works Inc	MT	\$71,814	Executive Director	\$27,725	\$33,473	2024
Reach Center	CA	\$93,302	Presidentdirector	\$2,500	\$2,418	2024
United For Youth Nfp	IL	\$93,472	Scout Executive	\$17,335	\$19,088	2024
Happiness Through Horses	CO	\$94,375	Executive Director	\$6,135	\$6,783	2023
Club 100 Charitiesinc	FL	\$68,113	Director	\$5,800	\$6,103	2024
Leaving The Streets Ministries Inc	MA	\$96,213	President	\$39,700	\$41,137	2023
Reborn Minds Inc	GA	\$97,343	Executive Director	\$32,880	\$37,028	2024
Clay Soper Memorial Fund Inc	MA	\$97,683	President	\$25,000	\$25,905	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Texas Children In Nature	TX	\$65,928	Sarah Coles	\$19,737	\$22,113	2024
Arkwings Foundation	TN	\$65,769	Director	\$5,100	\$6,182	2023
Atlanta Cares Mentoring Movement Inc	GA	\$65,108	Member	\$10,100	\$11,374	2024
Make Momma Proud	IL	\$99,223	President	\$3,400	\$3,854	2023
Northern Lights Youth Services Inc	ND	\$99,473	Executive Director	\$24,000	\$30,370	2023
Urban 360	CA	\$99,700	President	\$25,600	\$25,490	2023
Back 2 Basics Ministry	TX	\$100,975	President	\$27,027	\$30,280	2024
Camp Journey Nw	WA	\$101,664	Non-voting Board Member	\$33,472	\$33,564	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	49 organizations. Compensation range \$57–\$109,219; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$82,121); for reference, expenses \$66,273 and assets \$723,573.
ROLE MATCH	Briana Thevenin, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	55 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	57 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 (Briana Thevenin) 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 49 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 55th 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.