

# Nuvista Light & Electric Cooperative Inc

Executive Director / CEO

EIN 452575211

AK · NTEE S12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sean Glasheen, Executive Director / CEO** (\$90,874) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

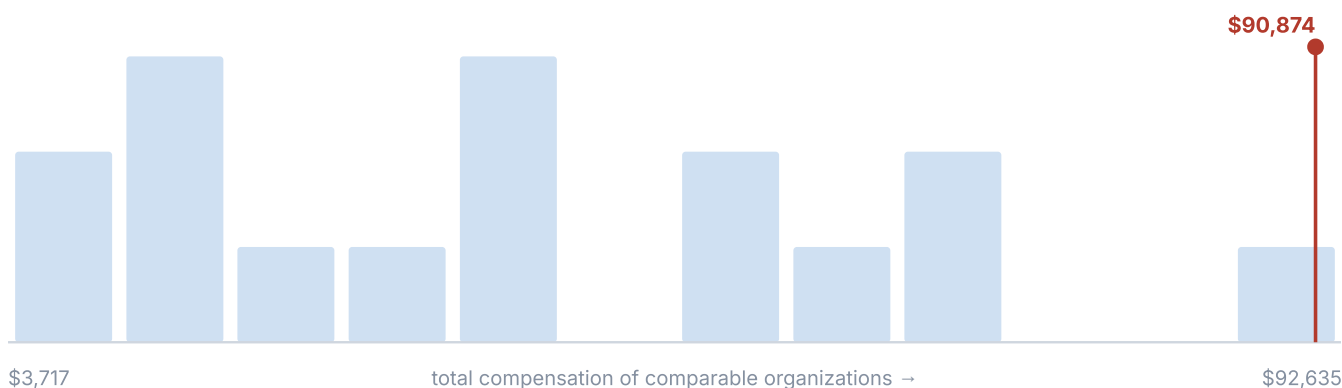
**Compensation sits at approximately the 94<sup>th</sup> percentile of comparable organizations** above the 90th percentile — board review recommended

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S12).
BUDGET	Total revenue between \$184,259 and \$412,521 — 0.67x to 1.50x the subject's \$275,014 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S12), nationwide + budget 0.67–1.5x revenue.

**16** organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$7,996</b> 10TH	<b>\$13,299</b> 25TH	<b>\$35,626</b> MEDIAN	<b>\$56,433</b> 75TH	<b>\$66,101</b> 90TH	<b>\$90,874</b> THIS ORG · 94TH
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\$90,874



## ■ Comparable organizations

P50  
\$7,996

P25  
\$13,299

P50  
\$35,626

P75  
\$56,433

P90  
\$66,101

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 AK cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Kankakee Riverfront Society Inc	IL	\$269,393	<b>\$92,635</b>	990
Fernandina Beach Main Street	FL	\$280,800	<b>\$65,495</b>	990
Love In The Name Of Christ Of Yakima	WA	\$254,990	<b>\$55,234</b>	990
Tri-county Economic Development	KY	\$254,784	<b>\$11,487</b>	990
Snow Approach Foundation Inc	NC	\$304,863	<b>\$4,505</b>	990
Haitian American Center For Social Economic Dev Az	AZ	\$308,687	<b>\$37,843</b>	990
Olympia Center Inc	FL	\$240,797	<b>\$33,409</b>	990
Las Vegas New Mexico Community Foun	NM	\$234,504	<b>\$13,641</b>	990
Mille Lacs Trails Inc	MN	\$228,217	<b>\$20,770</b>	990
One Family Productions	VA	\$225,753	<b>\$12,271</b>	990
Bipoc Support Foundation	CA	\$326,085	<b>\$66,706</b>	990
Invest Buffalo Niagara Foundation Inc	NY	\$221,253	<b>\$38,033</b>	990
Ndn Fund Inc	SD	\$337,231	<b>\$29,438</b>	990
Eagle Ranch Housing Corporation	CO	\$187,182	<b>\$3,717</b>	990
Silver Beach Shadowland	MI	\$364,947	<b>\$60,029</b>	990
Brilliance Labs	OR	\$184,887	<b>\$48,901</b>	990

## ■ 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 AK 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

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PEER COUNT	16 organizations. Compensation range \$3,717–\$92,635; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$275,014); for reference, expenses \$180,500 and assets \$4,592,666.
ROLE MATCH	Sean Glasheen, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers 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	94 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	94 <sup>th</sup>
All sources (D + E + F), adjusted	69 <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

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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 (Sean Glasheen) 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 16 similarly situated organizations (Same NTEE sector (S12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,874 is reasonable (approximately the 94<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](https://apps.irs.gov)); IRS Business Master File (NTEE classification). 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.