

Panhandle Forensic Nurse Specialists

Executive Director / CEO

EIN 454968827

FL · NTEE E60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sheila Grant, Executive Director / CEO** (\$1,852) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Sheila Grant — reported title "SECRETARY", 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 (E60).

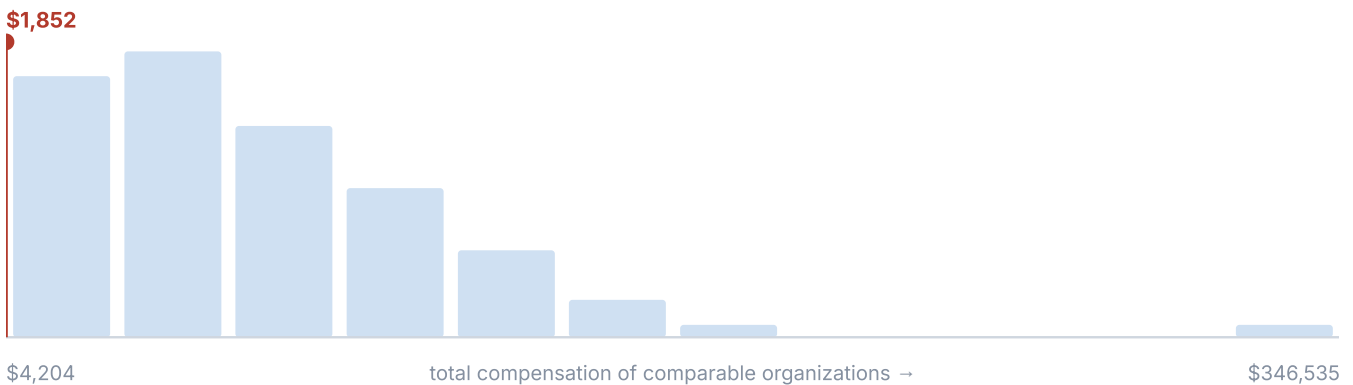
BUDGET Total revenue between \$165,008 and \$369,423 — 0.67x to 1.50x the subject's \$246,282 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E60), nationwide + budget 0.67–1.5x revenue.

85 organizations qualified on sector, size, and geography

→ **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,528

\$33,547

\$59,089

\$91,918

\$123,213

\$1,852



■ 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
The Partnership For A Healthier Carroll	MD	\$247,288	Director/exec Dir/president	\$10,737	\$11,001	2023
Seattle Musicians Access To Sustainable Healthcare	WA	\$247,432	Executive Director	\$132,408	\$126,190	2024
Welcome Wellness Health Ed Resource Ctr	MO	\$248,547	Executive Director	\$87,711	\$101,811	2023
Columbus Regional Diagnostics	NC	\$241,477	Ceo	\$51,560	\$56,711	2024
Spark Ministries Inc	KY	\$252,119	Ceo	\$31,679	\$36,230	2024
Earl Youngs Team	TX	\$239,567	Director	\$17,000	\$18,102	2024
Kids And Paper	TX	\$253,973	Executive Director	\$112,000	\$122,782	2023
The Ability Center Of Southern Nevada	NV	\$256,018	President	\$57,500	\$61,353	2024
Shade Of The Tree Gigstad	IA	\$235,100	Ceopresident	\$72,400	\$84,385	2024
T2 Fitness Foundation	VA	\$258,061	Executive Director	\$26,808	\$28,367	2023
Grays Habor Ems Council Inc	WA	\$258,155	Executive Director	\$40,057	\$39,303	2023
Lansing Syringe Access Inc	MI	\$233,783	President	\$4,583	\$5,035	2024
Equihope	TX	\$258,851	Officer	\$66,652	\$70,972	2024
Replay For Kids	OH	\$259,886	President	\$16,525	\$19,181	2023
Cierra Sisters	WA	\$260,526	Ceo	\$70,800	\$69,468	2023
California Alliance Of Caregivers	CA	\$260,824	Executive Director	\$64,333	\$60,880	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cek Rn Consulting Inc	NY	\$231,720	Executive Director	\$101,900	\$100,913	2023
The Care Project Inc	CA	\$262,416	Secretary	\$19,897	\$18,289	2024
Lunenburg Health Service Inc	VA	\$262,565	Secretary	\$20,280	\$20,844	2024
Tundra Health Initiative Corp	AK	\$262,597	President/treasurer	\$28,725	\$29,233	2024
Multiple Sclerosis Resources Of Central	NY	\$229,479	Executive Director	\$76,059	\$73,161	2024
Danville Neca-ibew Electrical Jatc	IL	\$228,990	Training Director	\$63,333	\$68,237	2023
Health Care For All Oregon	OR	\$264,676	Executive Director	\$78,929	\$78,024	2024
Indiana Community Health Worke	IN	\$266,886	Board Member	\$99,198	\$111,356	2024
Health For Everyone	CA	\$270,756	Director Of Clinic	\$9,100	\$8,365	2024

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.

● Sample, role match & sensitivity

PEER COUNT 85 organizations. Compensation range \$4,204–\$346,535; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$246,282); for reference, expenses \$227,192 and assets \$114,290.

ROLE MATCH Sheila Grant, reported title "*SECRETARY*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY	8 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	8 th
All sources (D + E + F), adjusted	0 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 (Sheila Grant) 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 85 similarly situated organizations (Same NTEE sector (E60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,852 is reasonable (approximately the 0th 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.