

Little Light Studios

Executive Director / CEO

This analysis benchmarks the total compensation of **Scott Mayer, Executive Director / CEO** (\$52,200) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

Benchmarked executive: Scott Mayer — reported title “BOARD PRESIDENT”, 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 (P20).

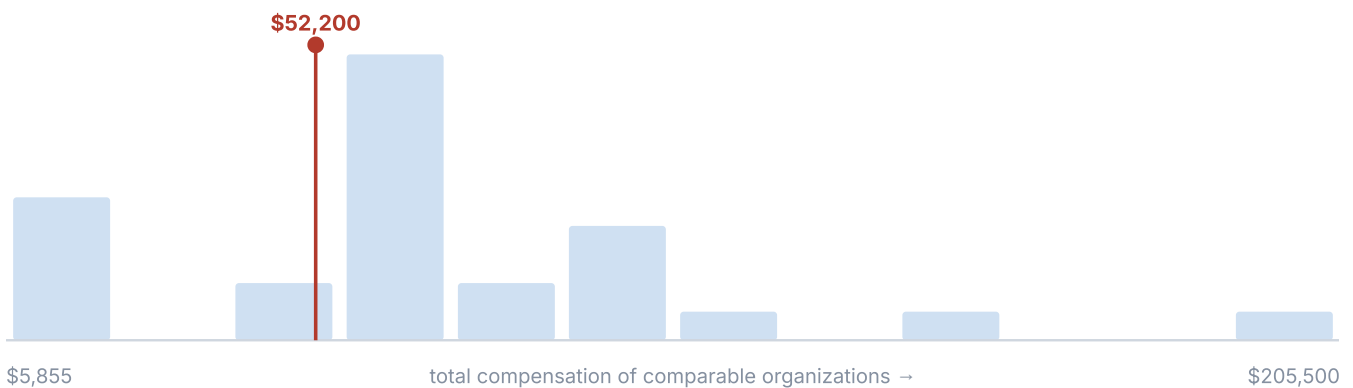
BUDGET Total revenue between \$303,254 and \$678,928 — 0.67x to 1.50x the subject's \$452,619 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20) + TN + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography

→ **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,366	\$50,155	\$67,102	\$91,190	\$106,340	\$52,200
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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 TN 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
Conlee Ministries	TN	\$448,599	President	\$13,900	\$13,900	2024
Pirate Springs	TN	\$430,472	President/ceo	\$20,800	\$20,800	2024
Community Restoration Coalition	TN	\$420,913	President	\$5,855	\$5,855	2024
Compassus Living Foundation Inc	TN	\$498,227	Executive Director	\$60,955	\$62,755	2023
Aloe Family Inc	TN	\$406,440	Executive Dir.	\$14,832	\$14,832	2024
Emmaus House Inc	TN	\$515,482	Exec Director	\$66,520	\$66,520	2024
Pregnancy Care Center	TN	\$519,497	Executive Di	\$64,276	\$64,276	2024
Hope For The Inner City Inc	TN	\$525,054	Executive Director	\$69,958	\$69,958	2024
The Bridge House Inc	TN	\$376,866	Executive Di	\$92,187	\$92,187	2024
Ashas Refuge	TN	\$376,090	President-executive Director	\$42,000	\$42,000	2024
A Step Ahead Foundation Tri-cities	TN	\$342,375	Executive Di	\$65,000	\$65,000	2024
Sweetwater Area Ministries Inc	TN	\$563,575	Executive Director	\$68,819	\$68,819	2024
Reach One Touch One Ministries	TN	\$569,724	Executive Director (Thru Oct)	\$47,873	\$47,873	2024
Portland Cares	TN	\$570,103	Executive Dir.	\$66,120	\$66,120	2024
Mayhem Mission	TN	\$572,357	Director	\$57,000	\$57,000	2024
Brenda's House Of Hope Inc	TN	\$324,249	President	\$88,197	\$88,197	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Casa Of The Tennessee Valley	TN	\$324,024	Executive Di	\$65,742	\$67,684	2023
Wecaretn	TN	\$587,712	Director	\$107,620	\$107,620	2024
United Ways Of Tennessee	TN	\$308,603	Ceo	\$151,029	\$151,029	2024
Casaluz	TN	\$608,401	Executive Director	\$98,734	\$98,734	2024
Music For Seniors	TN	\$611,496	Interim Exec	\$100,000	\$100,000	2024
The Barnabas Vision Inc	TN	\$614,939	Chairman/president	\$105,060	\$105,060	2024
Barron Heights Community Development Corporation	TN	\$651,159	Secretary-treasurer	\$13,500	\$13,500	2024
Isaiah 58 Inc	TN	\$651,790	Coo	\$68,185	\$68,185	2024
Ambassador Services International	TN	\$668,443	President	\$205,500	\$205,500	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 26 organizations. Compensation range \$5,855–\$205,500; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$452,619); for reference, expenses \$419,477 and assets \$775,508.

ROLE MATCH Scott Mayer, reported title *"BOARD PRESIDENT"*, 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.**

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	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	27 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 (Scott Mayer) 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 26 similarly situated organizations (Same NTEE sector (P20) + TN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,200 is reasonable (approximately the 27th 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.