

Shine Your Light

Executive Director / CEO

This analysis benchmarks the total compensation of **Laurie Gardner, Executive Director / CEO** (\$14,317) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

Benchmarked executive: Laurie Gardner — reported title "President/CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B99).

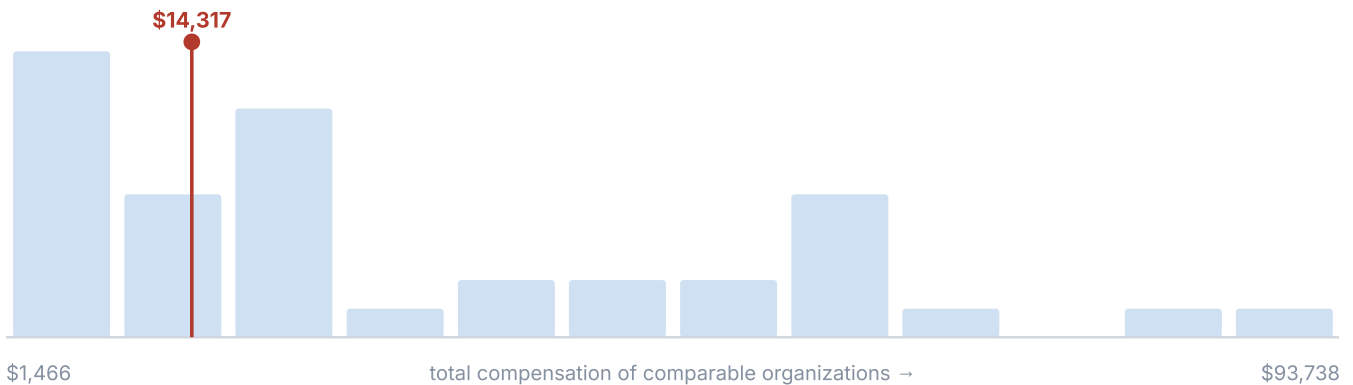
BUDGET Total revenue between \$42,444 and \$95,025 — 0.67x to 1.50x the subject's \$63,350 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography

→ **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,303	\$8,831	\$19,718	\$46,258	\$62,671	\$14,317
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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 CA 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 Westbrook Education Foundation	MN	\$63,748	Director	\$2,390	\$2,735	2024
Milk And Honey Outreach Ministries Inc	FL	\$61,407	Director	\$42,600	\$47,714	2023
Maryland School For Jewish Education	MD	\$65,942	President & Secretary	\$1,390	\$1,466	2025
Albany Fund For Education Inc	NY	\$60,712	Executive Director	\$32,340	\$34,842	2023
Mayor's Scholarship Fund Inc	ID	\$60,237	Executive Di	\$12,032	\$14,441	2025
Agc Oregon Columbia Chapter Foundation	OR	\$58,668	Executive Dir.	\$21,018	\$22,604	2024
Center For American Indian Research &	SD	\$69,050	President	\$13,800	\$17,638	2024
Peace Tax Foundation Inc	DC	\$57,245	Executie Director	\$17,610	\$18,425	2023
Democracy Unlimited	CA	\$70,349	Director/independent Contractor	\$39,323	\$40,484	2023
Minnesota News Media Institute Inc	MN	\$71,376	Executive Director	\$12,816	\$14,665	2024
Cohort Sistas Inc	DE	\$72,436	Executive Director	\$10,000	\$11,047	2025
The Minority Scholars Program	MD	\$72,635	President	\$3,628	\$3,928	2024
Acnpe	NY	\$72,695	Executive Director	\$55,000	\$57,556	2024
Citizens For Road Safety Texas	TX	\$53,170	President	\$7,500	\$8,688	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kindred Spirits Canine Educationcenter	CA	\$73,648	Executive Director	\$62,400	\$64,243	2023
Kauffman Fasttrac Inc	MO	\$52,110	Board Member/treasurer	\$76,422	\$93,738	2024
Colorado Municipal Judges	CO	\$51,168	Exec Director	\$18,920	\$21,010	2024
Training Mission Aviation Inc	PA	\$49,195	Secretary	\$2,983	\$3,547	2023
Mecklenburg Co Bus Edpartnershipinc	VA	\$48,241	Director	\$16,000	\$18,420	2023
Neohumanist College Of Asheville	NC	\$78,689	President	\$52,500	\$62,821	2024
Homeschoolers United In The Big Bend Incorporated	FL	\$81,053	President & Treasurer	\$15,061	\$16,385	2024
Forever International Inc	NC	\$45,550	President	\$5,100	\$6,283	2023
Philomath Foundation	CA	\$45,076	President	\$29,040	\$29,898	2023
California Psychology Internship Council	CA	\$82,024	Executive Director	\$53,750	\$55,338	2023
Lavaca Historical Museum	TX	\$83,283	Treasurer	\$6,133	\$6,922	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **38** organizations. Compensation range \$1,466–\$93,738; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$63,350); for reference, expenses \$62,984 and assets \$11,483.
ROLE MATCH	Laurie Gardner, reported title " <i>President/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	32 nd
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	32 nd

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 (Laurie Gardner) 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 38 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,317 is reasonable (approximately the 32nd 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.