

First Serve Okc Foundation

Executive Director / CEO

EIN 463499004

OK · NTEE N66

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Melanie Cox, Executive Director / CEO** (\$78,433) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

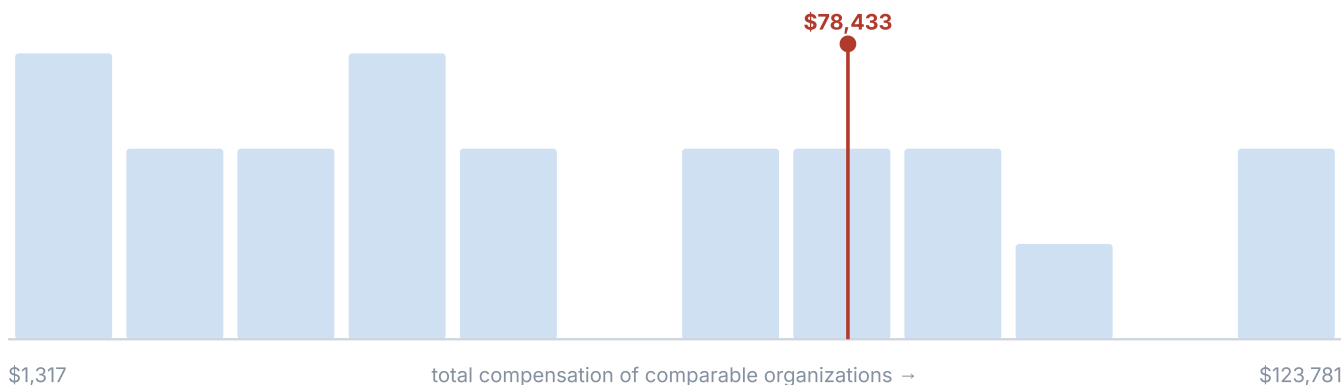
Benchmarked executive: Melanie Cox — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N66).
BUDGET	Total revenue between \$320,795 and \$718,198 — 0.67x to 1.50x the subject's \$478,799 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N66), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,005	\$26,059	\$45,998	\$77,228	\$101,876	\$78,433
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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 OK 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
Cptc Nfp	IL	\$478,318	Director	\$1,475	\$1,317	2023
Raleigh Tennis Association	NC	\$463,614	Executive Di	\$41,818	\$39,240	2023
Tre & Associates Inc	NY	\$497,110	President	\$19,421	\$15,480	2024
Border Youth Tennis Exchange Inc	AZ	\$450,473	Executive Director	\$130,273	\$113,779	2023
Merrick County Health & Fitness Ctr	NE	\$509,626	Executive Di	\$14,658	\$13,906	2024
Northside Youth Lacrosse Inc	GA	\$530,969	Board Member	\$95,640	\$87,332	2023
Owensboro-daviess County Tennis Association Inc	KY	\$543,547	Board Member/manager	\$27,497	\$26,059	2024
Atlanta Community Tennis Foundation	GA	\$403,598	Executive Director	\$83,642	\$74,185	2024
York Adams Community Tennis	PA	\$389,165	Treasurer	\$41,662	\$36,649	2024
San Antonio Tennis Association Inc	TX	\$570,955	Executive Director	\$75,192	\$66,348	2024
Spring Branch Tennis Association	TX	\$373,348	Executive Director	\$52,130	\$45,998	2024
Hamilton County Community Tennis Association Inc	IN	\$371,102	Executive Director	\$133,066	\$123,781	2024
United States Racquetball	CO	\$590,697	Past Sec	\$2,000	\$1,692	2024
Sioux Falls Tennis Association	SD	\$365,057	Director	\$2,000	\$2,005	2023
Fast Cta	OH	\$594,924	Executive Director	\$51,770	\$49,796	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greater Baltimore Tennis Patrons	MD	\$353,220	President	\$85,486	\$70,498	2024
Austin High School Boys Lacrosse	TX	\$341,177	Director/hc	\$89,839	\$77,228	2025
Phoenix After School Sports Inc	AZ	\$339,366	Executive Director	\$42,000	\$35,630	2024
Tennis Foundation Of St Petersburg	FL	\$659,597	Executive Di	\$101,451	\$84,068	2024
Rodney Street Tennis And Tutoring	DE	\$665,307	Executive Director	\$114,567	\$101,876	2023
Excel Swim Association	WA	\$676,007	Executive Di	\$38,624	\$30,503	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK cost of living and 2023 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 OK 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 21 organizations. Compensation range \$1,317–\$123,781; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$478,799); for reference, expenses \$435,518 and assets \$262,491.

ROLE MATCH Melanie Cox, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	76 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	76 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 (Melanie Cox) 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 10, 2026, comparing compensation against 21 similarly situated organizations (Same NTEE sector (N66), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,433 is reasonable (approximately the 76th 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 10, 2026.