

Project Light Of Manatee Inc

Executive Director / CEO

EIN 650490652

FL · NTEE B99

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Elena Farkas, Executive Director / CEO** (\$83,700) against **every comparable organization** that fit the selection criteria — **439** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

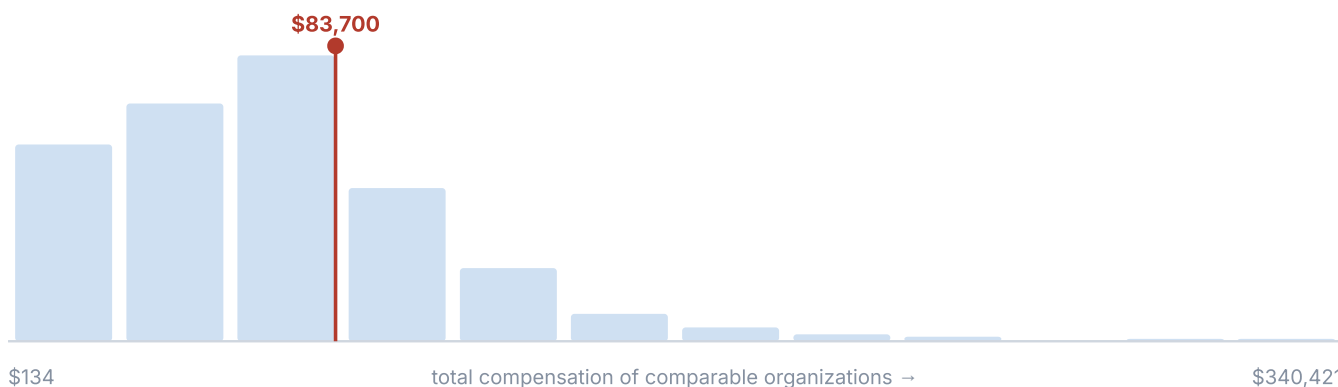
Benchmarked executive: Elena Farkas — reported title "Executive Director", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$249,914 and \$559,510 — 0.67x to 1.50x the subject's \$373,007 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

439 organizations qualified on sector, size, and geography → **439** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,612	\$36,855	\$62,489	\$90,473	\$123,116	\$83,700
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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 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
Challenge Sonoma Adventure	CA	\$372,717	Director	\$34,680	\$31,877	2024
Franklin Tomorrow Inc	TN	\$373,443	Chief Executive Officer	\$87,779	\$98,218	2024
Process Work Institute	OR	\$373,574	Executive Di	\$76,550	\$73,722	2025
Student-athletes Organized To Under	DC	\$374,326	Director	\$86,400	\$80,708	2024
Behawaiiorg	HI	\$374,360	Executive Director (Aug - Dec)	\$60,953	\$59,806	2023
Siddhartha School Partnership	ME	\$374,532	Executive Director	\$33,833	\$36,063	2024
If You Heard What I Heard Inc	CA	\$371,217	Director/chair	\$8,332	\$7,659	2024
Plumfield Academy Inc	MA	\$374,824	President	\$43,304	\$42,646	2023
The Savannah Book Festival Inc	GA	\$370,657	Executive Di	\$61,000	\$67,218	2023
National Center For Entrepreneurship And Innovation	DC	\$370,000	President	\$28,421	\$27,332	2023
The Caterpillar Lab	NH	\$369,884	Executive Director	\$62,181	\$61,118	2024
Bethel Enrichment Center Incorporated	NC	\$376,665	Vice President	\$135	\$148	2024
Women In Neuroscience	TX	\$376,881	Interim Executive Director	\$57,000	\$60,694	2024
Sylvan Robotics	OH	\$368,756	Executive Dir.	\$119	\$134	2024
The Resiliency Collaborative Inc	NC	\$368,490	Executive Director Former	\$84,540	\$92,985	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mcminnville Christian Academy	OR	\$377,691	Principal	\$15,900	\$16,182	2023
Kentucky Center For Public Service Journalism	KY	\$368,320	President	\$75,200	\$88,542	2023
Kingdom Classical Academy	PA	\$378,121	Head Of School & President	\$23,332	\$25,499	2023
Aamva Region I Inc	VA	\$367,811	Director, Regions I & II	\$15,357	\$16,251	2023
Building Equity Aspiration Resilience	CA	\$378,984	President Ceo	\$104,000	\$98,419	2023
The Growing Tree Learning Center	VA	\$366,924	Administrator	\$49,885	\$52,786	2023
Farms To Grow Inc	CA	\$366,693	Executive Dir.	\$35,500	\$33,595	2023
The Hive Dgo	CO	\$366,407	Executive Dir.	\$54,248	\$55,371	2024
North Korea Human Rights Watch	OH	\$365,913	Program Dire	\$80,000	\$92,860	2023
W5yi Licensing Services Inc	TX	\$365,305	President	\$29,015	\$30,896	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 439 organizations. Compensation range \$134–\$340,421; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$373,007); for reference, expenses \$356,124 and assets \$477,066.

ROLE MATCH	Elena Farkas, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 peers 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	70 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	64 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 (Elena Farkas) 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 13, 2026, comparing compensation against 439 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,700 is reasonable (approximately the 70th 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 13, 2026.