

The Light Foundation

Executive Director / CEO

EIN 813061830

MO · NTEE O55

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sharon Mistretta, Executive Director / CEO** (\$84,876) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

Benchmarked executive: Sharon Mistretta — 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 (O55).

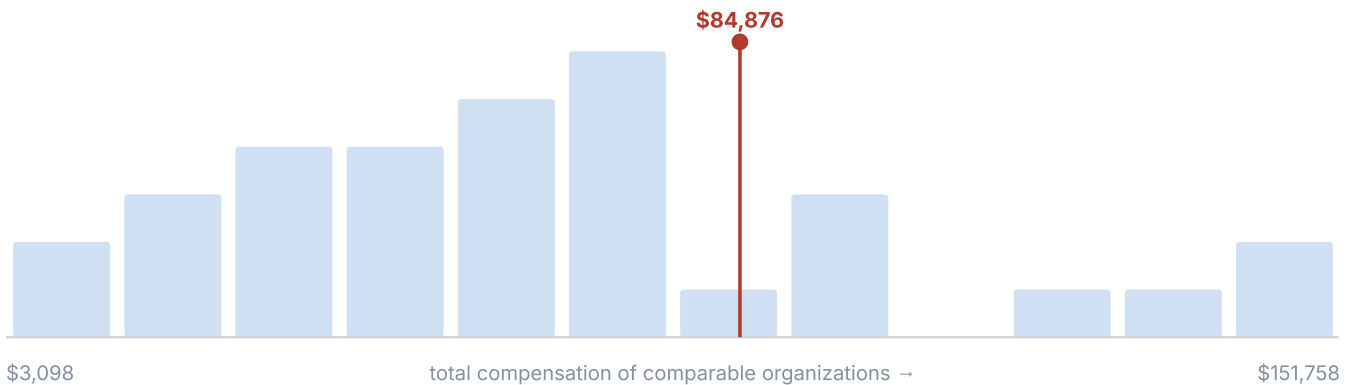
BUDGET Total revenue between \$328,942 and \$736,438 — 0.67x to 1.50x the subject's \$490,959 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O55), nationwide + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography

→ **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,089	\$34,837	\$61,477	\$84,876	\$121,870	\$151,758
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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 MO 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
Virtue House Ministries Inc	IL	\$489,146	President	\$45,000	\$41,769	2024
Urban Youth Legacy Foundation Inc	FL	\$485,715	President	\$140,020	\$124,192	2024
Chattanooga Youth Network	TN	\$481,009	Executive Director	\$152,915	\$151,758	2024
World Wide Youth Camps Inc	GA	\$509,135	President	\$150,000	\$146,606	2023
Hillel At Dartmouth College	NH	\$459,567	Executive Direrector	\$21,538	\$19,331	2023
Lifecamp Usa Inc	WI	\$529,358	Secretary And Treasurer	\$6,972	\$7,078	2023
Teen Challenge Of Greater Cleveland	OH	\$433,170	Executive Director	\$44,600	\$44,600	2024
Project Or Haner Inc	MD	\$431,844	Executive Director	\$40,050	\$36,396	2023
Bridge Of Topeka Inc	KS	\$429,346	Executive Di	\$63,573	\$63,173	2025
Youth For Christ Usa Inc	WY	\$557,393	Executive Director	\$70,747	\$69,682	2025
Youth With A Mission	WA	\$420,895	Secretary	\$33,582	\$29,226	2023
The Midian Leadership Project Inc	WV	\$414,561	President	\$29,501	\$30,158	2024
Youth For Christ Incorporated Sw Mi	MI	\$408,041	Treasurer	\$3,179	\$3,098	2024
Whole Again	OH	\$404,236	Executive Director	\$80,000	\$82,363	2023
Moravian Mt Morris Center Inc	WI	\$580,364	Executive Director	\$128,916	\$127,116	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Child Evangelism Fellowship Inc	GA	\$601,253	State Director	\$29,998	\$28,478	2024
Youth With A Mission - Atlanta Inc	GA	\$376,156	Director / Secretary - Treasurer	\$45,333	\$41,926	2025
Be The Neighbor	TX	\$612,496	Executive Director	\$106,915	\$100,975	2024
Oneu Md Inc	MD	\$366,144	President Campus Director	\$72,676	\$62,497	2025
Youth For Christeastern Oregon Inc	OR	\$365,194	Director	\$69,553	\$59,411	2025
Xcel Strategies Inc	GA	\$623,368	Founder & Ceo	\$95,492	\$90,653	2024
Launch Ministries Inc	ID	\$356,706	Executive Di	\$76,230	\$76,564	2024
Child Evangelism Fellowship Of	PA	\$351,471	State Direct	\$64,211	\$60,457	2024
Mission Possible Austin Inc	TX	\$633,810	Executive Director	\$97,615	\$92,192	2024
Davids Table Inc	SC	\$344,578	Executive Di	\$26,532	\$26,906	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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 32 organizations. Compensation range \$3,098–\$151,758; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$490,959); for reference, expenses \$901,758 and assets \$1,866,702. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

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

OUTLIERS 2 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	78 th
Total compensation (D + F), as reported (no adjustments)	78 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	78 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 (Sharon Mistretta) 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 32 similarly situated organizations (Same NTEE sector (O55), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$84,876 is reasonable (approximately the 78th 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.