

Shining Light Community Outreach Foundation

Executive Director / CEO

EIN 830481915

VA · NTEE O50

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Melissa O'keefe, Executive Director / CEO** (\$36,679) against **every comparable organization** that fit the selection criteria — **490** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

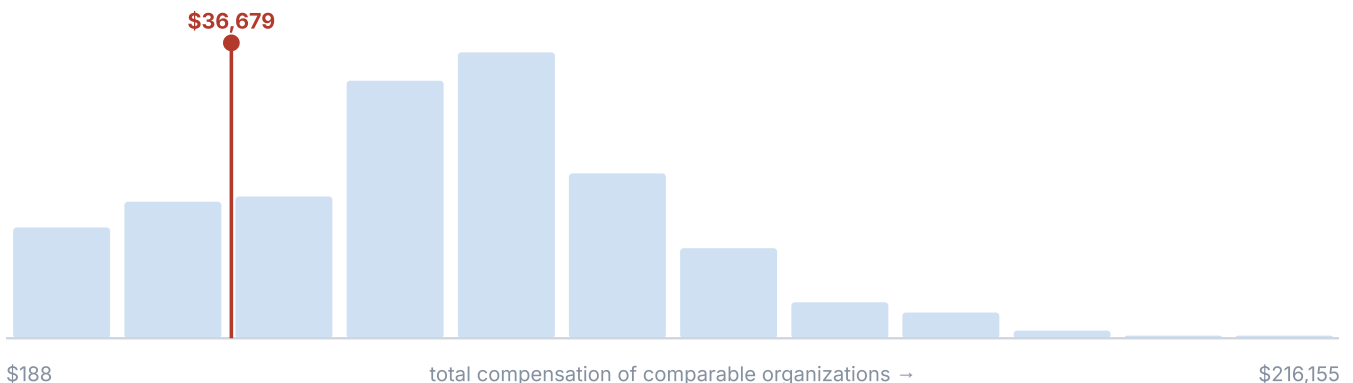
Benchmarked executive: Melissa O'keefe — reported title “WUMP Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

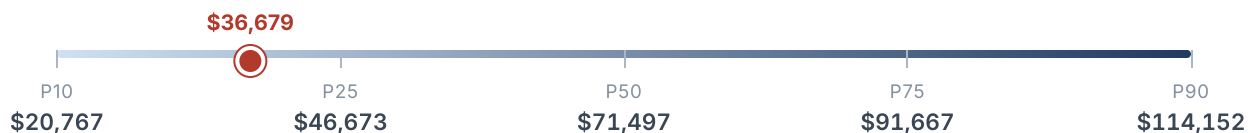
SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$303,860 and \$680,284 — 0.67x to 1.50x the subject's \$453,523 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

490 organizations qualified on sector, size, and geography → **490** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,767 10TH	\$46,673 25TH	\$71,497 MEDIAN	\$91,667 75TH	\$114,152 90TH	\$36,679 THIS ORG · 20TH
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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 VA 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
Brothers And Sisters Emerging	PA	\$452,617	President And Ceo	\$96,085	\$102,170	2023
Youth Incorporated	TN	\$452,526	Executive Director	\$55,000	\$59,876	2024
Annie Moses Ministries	TN	\$454,534	Dir And Treas	\$28,444	\$35,845	2021
Kids In Need Of Mchenry County Inc	IL	\$454,795	Executive Dir.	\$48,385	\$49,266	2024
Whole Human Project	CO	\$451,844	Executive Dir	\$123,259	\$122,408	2024
Team Kids Inc	CA	\$455,402	Ceo	\$67,538	\$62,184	2023
Rise Up Reno Prevention Network	KS	\$455,424	Executive Di	\$54,284	\$60,738	2024
Guidance Life Skills And Mentoring Inc	IN	\$450,826	Executive Director	\$33,806	\$38,014	2023
Girls On The Run Las Vegas	NV	\$456,919	Executive Dir.	\$90,945	\$91,981	2025
Project Kindred Inc	WI	\$450,053	Executive Dir Through December 2023	\$90,000	\$97,347	2024
Genesis Inc	IA	\$449,883	Executive Director	\$79,262	\$89,884	2024
Adventure Works Of Dekalb	IL	\$457,343	Executive Di	\$98,032	\$99,816	2024
The Rock Center	CO	\$457,880	Executive Dir.	\$89,816	\$89,196	2024
Girls On The Run Of Central Ohio	OH	\$458,015	Council Director	\$67,662	\$74,222	2024
Camp Kidwell	MI	\$448,721	Camp Directo	\$39,572	\$42,303	2024
Save Girls On Fyer Inc	CT	\$458,759	President, Ceo	\$90,000	\$89,977	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Girls On The Run Worcester County Inc	MA	\$448,248	Executive Director	\$49,269	\$47,208	2023
Boise Youth Sports Complex Inc	ID	\$447,075	President	\$9,020	\$10,231	2023
Upstate Institute Of Youth Programs	SC	\$446,212	Ceo	\$62,540	\$67,573	2024
Resources To Inspire Students & Educators-dc	DC	\$462,921	Executive Director	\$95,000	\$88,890	2023
Communities In School Of Greenbrier	WV	\$463,401	Executive Dir.	\$75,210	\$86,830	2023
Girls Embracing Mothers Inc	TX	\$463,500	Chair And President	\$89,160	\$92,370	2024
Mill Town Foundation	SC	\$463,666	Director	\$8,730	\$9,433	2024
Club Esteem Inc	FL	\$463,856	Executive Director	\$88,490	\$86,096	2024
Joe's Place Ministries	OR	\$464,999	Executive Di	\$60,262	\$57,960	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 490 organizations. Compensation range \$188–\$216,155; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$453,523); for reference, expenses \$428,920 and assets \$463,795.

ROLE MATCH Melissa O'keefe, reported title "*WUMP Director*", 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.

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	20 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	21 st
All sources (D + E + F), adjusted	20 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 (Melissa O'keefe) 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 490 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,679 is reasonable (approximately the 20th 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.