

Lantern Network

Executive Director / CEO

EIN 852126429
 TN · NTEE O50
 FY ending 2024-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Tracy Davis, Executive Director / CEO** (\$78,000) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 81st percentile of comparable organizations

within the typical range

Benchmarked executive: Tracy Davis — 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 (O50).

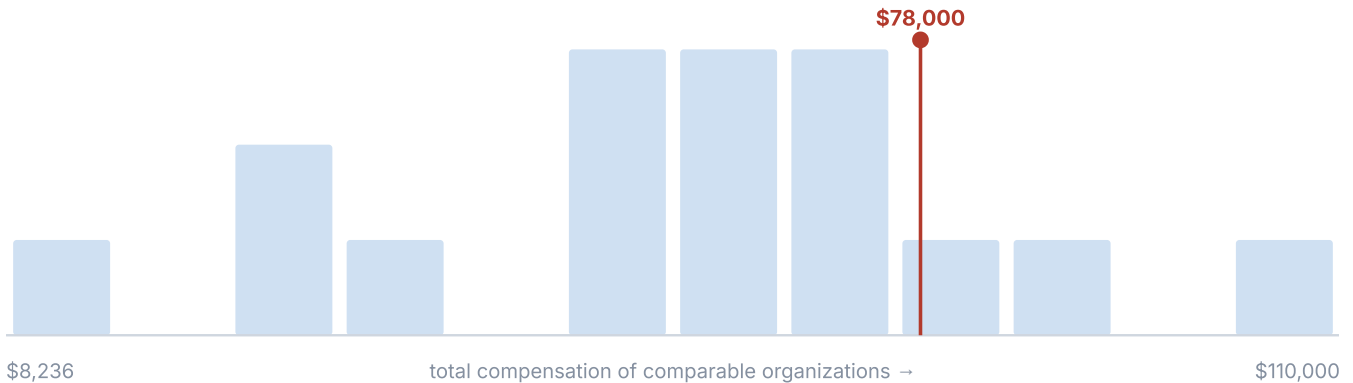
BUDGET Total revenue between \$237,807 and \$532,405 — 0.67x to 1.50x the subject's \$354,937 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50) + TN + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$29,410	\$47,580	\$60,612	\$75,624	\$82,712	\$78,000
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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 TN 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
Backlight Productions	TN	\$348,625	Executive Director	\$51,120	\$51,120	2024
Wonderfully Made Ministry For Girls	TN	\$371,663	President	\$60,000	\$60,000	2024
Bj's Heart Inc	TN	\$334,460	Executive Director	\$36,961	\$36,961	2024
Transformation Life Center	TN	\$332,341	Founder/ceo	\$55,000	\$56,625	2023
The Dream Center Inc	TN	\$310,600	President / Executive Director	\$86,275	\$86,275	2024
Ethos Volleyball Club	TN	\$272,794	Director	\$70,000	\$70,000	2024
Girls On The Run Memphis	TN	\$263,476	Executive Dir.	\$62,843	\$61,223	2025
Memphis 13 Foundation	TN	\$259,279	Exec Director	\$25,150	\$25,893	2023
Youth Incorporated	TN	\$452,526	Executive Director	\$55,000	\$55,000	2024
Annie Moses Ministries	TN	\$454,534	Dir And Treas	\$28,444	\$32,926	2021
Southeast Nashville Homeschool	TN	\$249,740	Executive Director - Start 6/23	\$8,000	\$8,236	2023
100 Black Men Of Middle Tn Inc	TN	\$492,779	Executive Director	\$110,000	\$110,000	2024
Angel Street Inc	TN	\$493,088	Executive Director	\$66,923	\$66,923	2024
The Find Design	TN	\$509,873	Executive Dir.	\$79,148	\$79,148	2024
Aspiring Youth Enrichment Services	TN	\$516,035	Ceo	\$78,009	\$75,998	2025
Creative Life Inc	TN	\$528,014	President Ceo	\$73,333	\$75,499	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 16 organizations. Compensation range \$8,236–\$110,000; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$354,937); for reference, expenses \$306,440 and assets \$126,036.

ROLE MATCH Tracy Davis, 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	81 st
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	88 th
All sources (D + E + F), adjusted	81 st

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 (Tracy Davis) 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 16 similarly situated organizations (Same NTEE sector (O50) + TN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,000 is reasonable (approximately the 81st 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.