

# Peace Officer Jail Chaplains Association

Executive Director / CEO

EIN 204363997  
 ND · NTEE X20  
 FY ending 2024-12-31  
 June 13, 2026

This analysis benchmarks the total compensation of **Mike Little, Executive Director / CEO** (\$127,850) against **every comparable organization** that fit the selection criteria — **827** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

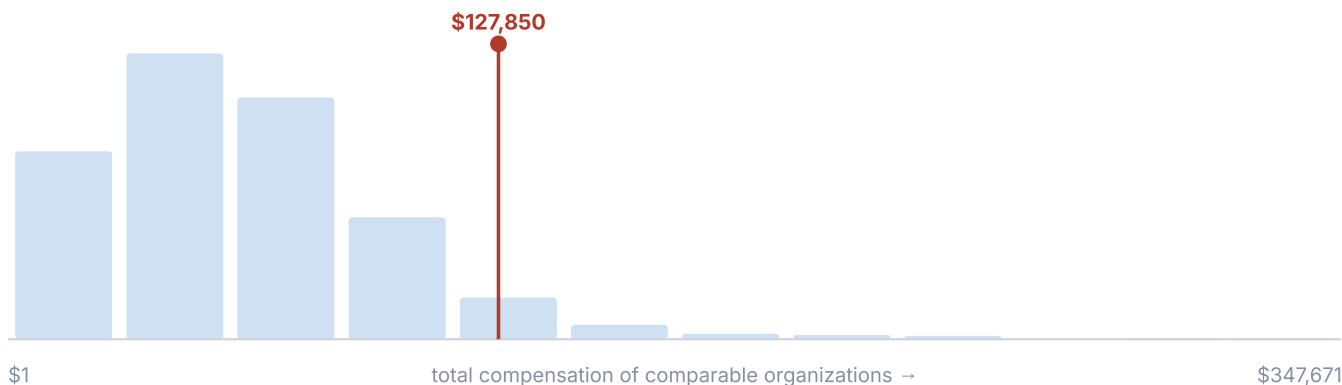
**Benchmarked executive:** Mike Little — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$313,648 and \$702,198 — 0.67x to 1.50x the subject's \$468,132 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

**827** organizations qualified on sector, size, and geography → **827** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,123	\$33,070	\$56,061	\$82,865	\$108,760	<b>\$127,850</b>
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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 ND 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
<a href="#">Rain Down Ministries</a>	MS	\$467,856	President	\$48,000	<b>\$50,154</b>	2023
<a href="#">Christ Counseling Ministry Inc</a>	TX	\$467,658	Executive Director	\$36,663	<b>\$33,419</b>	2024
<a href="#">With Purpose International</a>	NC	\$467,557	President	\$92,600	<b>\$89,763</b>	2023
<a href="#">Word Of Life</a>	MI	\$469,977	Treasurer	\$56,521	<b>\$53,161</b>	2024
<a href="#">Destiny Ministries International Inc</a>	FL	\$470,210	President	\$42,951	<b>\$36,768</b>	2024
<a href="#">Xingu Mission</a>	OH	\$470,248	President	\$58,000	<b>\$57,632</b>	2023
<a href="#">Faith Ranch And Farms Fund</a>	OH	\$470,956	Secretary	\$36,010	<b>\$34,755</b>	2024
<a href="#">Operation Resolute Inc</a>	NC	\$465,298	Executive Director	\$76,152	<b>\$73,819</b>	2023
<a href="#">Seattle 2030 District</a>	WA	\$470,995	Executive Director	\$122,323	<b>\$99,796</b>	2024
<a href="#">International Theological Education</a>	MO	\$465,245	Executive Dir.	\$46,657	<b>\$46,361</b>	2023
<a href="#">Stillpoint Retreats Inc</a>	NH	\$471,223	President/se	\$41,535	<b>\$34,948</b>	2024
<a href="#">C3 Leaders</a>	WA	\$471,305	President	\$137,615	<b>\$112,272</b>	2024
<a href="#">Swanberg Christian Ministries</a>	TX	\$464,583	President	\$170,222	<b>\$159,744</b>	2023
<a href="#">Promised Land Ministries International</a>	NY	\$464,549	President	\$40,000	<b>\$32,937</b>	2024
<a href="#">Revival Prayer Institute Inc</a>	GA	\$472,650	Growth Director	\$93,583	<b>\$85,744</b>	2024
<a href="#">Ariana Ministries Incorporated</a>	GA	\$463,554	President	\$28,754	<b>\$26,345</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Crossroads College</a>	MN	\$473,506	Executive Director	\$71,594	<b>\$64,464</b>	2024
<a href="#">Camp Nathanael</a>	MN	\$462,728	Employee	\$68,039	<b>\$63,073</b>	2023
<a href="#">Living Stone Ministries</a>	MI	\$462,040	President/pastor	\$48,800	<b>\$47,254</b>	2023
<a href="#">Aim Moldova</a>	AL	\$474,644	President/ce	\$86,623	<b>\$87,795</b>	2023
<a href="#">Kairos Benevolence Fund</a>	AZ	\$474,755	Vice President	\$33,778	<b>\$30,476</b>	2023
<a href="#">Life Sports Ministries International</a>	CA	\$474,834	President	\$34,000	<b>\$26,753</b>	2024
<a href="#">Christ Is Life Ministries</a>	TX	\$461,398	Founder	\$64,302	<b>\$58,613</b>	2024
<a href="#">Iglesia Evangelica Filadelfia Of Sherman</a>	TX	\$475,526	Senior Pastor	\$42,200	<b>\$39,602</b>	2023
<a href="#">True North Retreats</a>	TX	\$475,864	Executive Director	\$161,653	<b>\$147,350</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND 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 ND 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 827 organizations. Compensation range \$1–\$347,671; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$468,132); for reference, expenses \$408,435 and assets \$1,020,383.

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

**RELATED-ORG PAY** 14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 19 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	94 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	92 <sup>nd</sup>
Reportable pay only (column D), adjusted	94 <sup>th</sup>
All sources (D + E + F), adjusted	93 <sup>rd</sup>

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 (Mike Little) 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 827 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$127,850 is reasonable (approximately the 94<sup>th</sup> 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.