

# Eleos Ministries Inc

Executive Director / CEO

EIN 275299366

MO · NTEE X99

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Dan Smith, Executive Director / CEO** (\$66,100) against **every comparable organization** that fit the selection criteria — **292** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dan Smith — reported title "Founder & Secretary", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

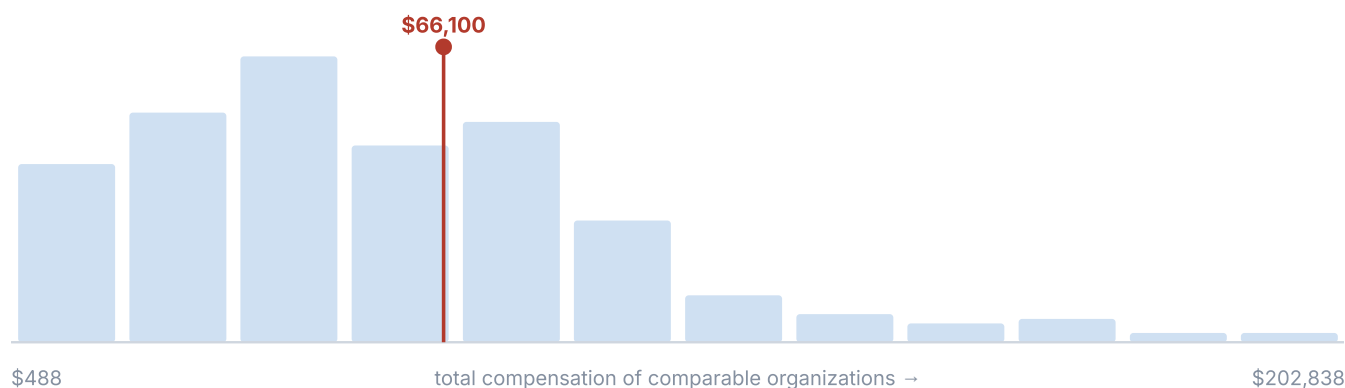
**SECTOR** Organizations sharing the subject's NTEE classification (X99).

**BUDGET** Total revenue between \$213,163 and \$477,231 — 0.67x to 1.50x the subject's \$318,154 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

**292** organizations qualified on sector, size, and geography → **292** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,706

\$30,129

\$50,725

\$76,700

\$100,845

**\$66,100**



## ● 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
<a href="#">Marty Goetz Ministries Inc</a>	TN	\$318,605	President	\$114,472	<b>\$113,606</b>	2024
<a href="#">Ldi Foundation Inc</a>	GA	\$317,419	President & Ceo	\$24,200	<b>\$22,381</b>	2025
<a href="#">Indian Ministries Of North America</a>	TN	\$316,897	President	\$44,800	<b>\$44,461</b>	2024
<a href="#">Right Response Ministries</a>	TX	\$316,802	Treasurer	\$60,410	<b>\$58,739</b>	2023
<a href="#">Cornerstone Marriage And Family Life Ministries</a>	TX	\$319,894	President	\$128,496	<b>\$121,357</b>	2024
<a href="#">Kompass Ministries</a>	PA	\$321,663	Administrator	\$75,000	<b>\$70,615</b>	2024
<a href="#">Phillip's Love Bears Inc</a>	NC	\$321,900	President	\$50,000	<b>\$48,778</b>	2024
<a href="#">Insparnations Inc</a>	AZ	\$313,818	Co-founder	\$42,167	<b>\$38,288</b>	2024
<a href="#">Faith For Today Inc</a>	CA	\$313,736	Vice President	\$32,449	<b>\$26,455</b>	2024
<a href="#">Dream Center Springfield Inc Nfp</a>	IL	\$322,970	Executive Director	\$15,385	<b>\$14,702</b>	2023
<a href="#">Little Sprouts Ministries Corp</a>	IN	\$313,129	Executive Director	\$40,133	<b>\$41,139</b>	2023
<a href="#">Lightshine International Ministries</a>	PA	\$323,275	Vice Chair	\$26,236	<b>\$25,432</b>	2023
<a href="#">Steeple To People Ministries Inc</a>	PA	\$323,922	Youth Center	\$25,934	<b>\$24,418</b>	2024
<a href="#">Excelling Leaders</a>	MI	\$311,136	President	\$69,000	<b>\$67,242</b>	2024
<a href="#">Laughter For All Inc</a>	CA	\$325,275	Executive Dir.	\$32,841	<b>\$27,565</b>	2023
<a href="#">Seek &amp; Find Ministries</a>	IL	\$310,410	President	\$63,086	<b>\$60,286</b>	2023
<a href="#">Fam International Inc</a>	AL	\$310,189	President	\$13,567	<b>\$13,838</b>	2024
<a href="#">Equip 2 Serve Inc</a>	AL	\$309,848	President	\$71,125	<b>\$74,691</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fischer Ministries Inc</a>	OK	\$326,545	Executive Director	\$133,800	<b>\$139,104</b>	2024
<a href="#">Life Balance Institute</a>	CA	\$326,590	President	\$41,589	<b>\$33,906</b>	2024
<a href="#">Dannie Hood Ministries Inc</a>	CO	\$326,632	President	\$52,883	<b>\$47,876</b>	2024
<a href="#">Spiritual Life Society</a>	OH	\$309,304	Secretary/tr	\$27,000	<b>\$27,000</b>	2024
<a href="#">Wheat Mission In Atlanta Inc</a>	GA	\$327,186	President	\$42,000	<b>\$41,050</b>	2023
<a href="#">Niswa Association Inc</a>	CA	\$328,005	Ceo	\$40,000	<b>\$32,611</b>	2024
<a href="#">Heart Of The Outdoors</a>	OH	\$330,288	President	\$72,000	<b>\$74,127</b>	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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	292 organizations. Compensation range \$488–\$202,838; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$318,154); for reference, expenses \$346,497 and assets \$158,278.
ROLE MATCH	Dan Smith, reported title " <i>Founder &amp; Secretary</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	12 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	63 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	60 <sup>th</sup>
Reportable pay only (column D), adjusted	65 <sup>th</sup>
All sources (D + E + F), adjusted	60 <sup>th</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 (Dan Smith) 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 292 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,100 is reasonable (approximately the 63<sup>rd</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 9, 2026.