

# God's Littlest Angels Inc

Executive Director / CEO

EIN 364149349

CO · NTEE Q30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Steve Lapp, Executive Director / CEO** (\$19,387) against **every comparable organization** that fit the selection criteria — **144** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Steve Lapp — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

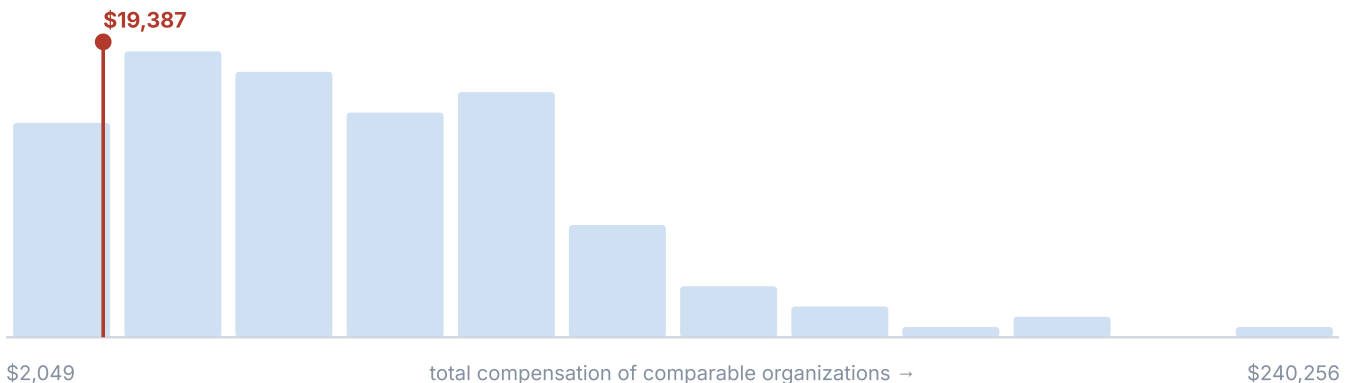
**SECTOR** Organizations sharing the subject's NTEE classification (Q30).

**BUDGET** Total revenue between \$269,789 and \$604,006 — 0.67x to 1.50x the subject's \$402,671 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (Q30), nationwide + budget 0.67–1.5x revenue.

**144** organizations qualified on sector, size, and geography → **144** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,346	\$32,295	\$61,066	\$89,325	\$108,247	\$19,387
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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 CO 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="#">Global Healing</a>	CA	\$402,627	Executive Dir.	\$115,200	<b>\$106,806</b>	2023
<a href="#">Chispa Project</a>	MO	\$400,155	Executive Director	\$52,100	<b>\$57,548</b>	2024
<a href="#">Make A Difference Inc</a>	ID	\$400,047	Executive Director	\$90,579	<b>\$97,899</b>	2025
<a href="#">Hands Offering Hope Foundation Inc</a>	CT	\$406,415	President	\$19,500	<b>\$19,068</b>	2024
<a href="#">Village Earth</a>	CO	\$409,567	Executive Director	\$85,978	<b>\$88,518</b>	2023
<a href="#">Haki Community Organization</a>	OR	\$393,756	President	\$127,260	<b>\$126,889</b>	2023
<a href="#">American Friends Of The Bambi Homes Colombia</a>	NY	\$393,535	Board Member	\$19,500	<b>\$18,919</b>	2023
<a href="#">Franciscan Family Apostolate Inc</a>	CT	\$392,339	President	\$35,000	<b>\$34,224</b>	2024
<a href="#">Reformation Hope Inc</a>	GA	\$392,259	Executive Director	\$79,145	<b>\$82,992</b>	2024
<a href="#">Vision Health International</a>	CO	\$413,232	Executive Di	\$21,180	<b>\$21,180</b>	2024
<a href="#">Acts 29 Ministries Inc</a>	OH	\$392,005	President	\$25,575	<b>\$28,250</b>	2024
<a href="#">African Christian Schools Foundation</a>	TN	\$391,934	Executive Director	\$80,000	<b>\$90,288</b>	2023
<a href="#">Links International</a>	TX	\$391,681	President	\$31,800	<b>\$34,154</b>	2023
<a href="#">Human Rights For Kids</a>	DC	\$391,520	Ceo	\$125,000	<b>\$114,395</b>	2024
<a href="#">Charlies Lunch Ministries</a>	TX	\$391,005	Vice President	\$65,315	<b>\$68,137</b>	2024
<a href="#">Rise Beyond The Reef</a>	WA	\$414,355	Founder Exec Director	\$62,177	<b>\$58,055</b>	2024
<a href="#">Fountains Of Hope International Inc</a>	IN	\$390,209	Executive Dir.	\$74,627	<b>\$82,074</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Red Rhino Orphanage Project</a>	CA	\$387,749	Exec. Director	\$60,000	<b>\$54,032</b>	2024
<a href="#">Rostropovich-vishnevskaya Foundation</a>	DC	\$387,111	Executive Director	\$262,528	<b>\$240,256</b>	2024
<a href="#">Zara Initiative</a>	CA	\$387,011	Secretary Director Onsite Director	\$19,000	<b>\$17,110</b>	2024
<a href="#">Mayan Hands Foundation Ltd</a>	NY	\$386,658	Executive Director	\$60,000	<b>\$56,543</b>	2024
<a href="#">Vision For The Poor</a>	PA	\$382,721	Exec. Dir/pres	\$14,400	<b>\$14,590</b>	2025
<a href="#">Arlene Campbell Humanitarian Foundation</a>	TX	\$380,640	President	\$3,140	<b>\$3,276</b>	2024
<a href="#">Enchanted Peach Children's Foundation</a>	GA	\$380,018	Executive Director	\$75,000	<b>\$78,645</b>	2024
<a href="#">Outreach For World Hope Inc</a>	WI	\$425,919	President	\$30,000	<b>\$32,675</b>	2024

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

## Sample, role match & sensitivity

PEER COUNT	<b>144</b> organizations. Compensation range \$2,049–\$240,256; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$402,671); for reference, expenses \$636,674 and assets \$1,467,720. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Steve Lapp, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS**      3 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	11 <sup>th</sup>
Reportable pay only (column D), adjusted	17 <sup>th</sup>
All sources (D + E + F), adjusted	13 <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 (Steve Lapp) 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 144 similarly situated organizations (Same NTEE sector (Q30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,387 is reasonable (approximately the 13<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 9, 2026.