

Mississippi Elks Charities

Executive Director / CEO

EIN 463526486

MS · NTEE O20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Craig Little, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **95** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

Benchmarked executive: Craig Little — reported title “MEMBER”, 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 (O20).

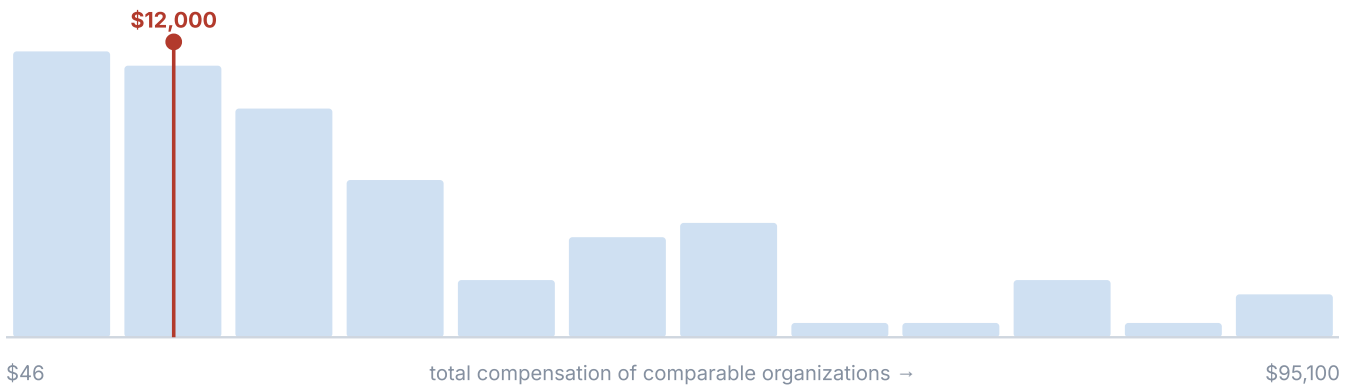
BUDGET Total revenue between \$54,020 and \$120,940 — 0.67x to 1.50x the subject's \$80,627 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

95 organizations qualified on sector, size, and geography

→ **95** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,961	\$8,631	\$20,047	\$40,429	\$60,123	\$12,000
---------	---------	----------	----------	----------	----------



■ 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 MS 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
Kids Boost Inc	GA	\$80,295	Executive Di	\$83,475	\$75,361	2024
Kaulu I Ka Pono Academy	HI	\$81,165	Secretary	\$67,220	\$52,643	2025
Victor Cruz Foundation Inc	NJ	\$82,121	Executive Director	\$30,000	\$24,050	2024
Youth Alive Of The Capital Region Inc	VA	\$83,163	Executive Director	\$88,000	\$76,290	2024
Rebuild Yourself Inc	FL	\$77,795	Secretary	\$1,648	\$1,390	2024
Strictly Soccer Futbol Club Inc	FL	\$83,564	President	\$2,300	\$1,940	2024
Arizona's Children Foundation	AZ	\$76,436	President And Ceo	\$18,539	\$16,008	2024
Crosswalk Teen Center	MI	\$86,718	Executive Director	\$5,000	\$4,634	2024
Nerdy Girl Success Inc	TX	\$86,879	Executive Dir.	\$50,000	\$44,907	2024
Sol Of The Cities	MN	\$87,574	Key Employee	\$47,000	\$42,930	2023
Royal Youth Dance Ensemble Incorporated	TN	\$73,153	Executive Director	\$9,000	\$8,745	2023
Pathway Learning Center	MN	\$88,150	Managing Director	\$55,465	\$49,208	2024
The Minnesota Camp Fire Foundation	MN	\$88,682	President & Ceo	\$34,309	\$30,439	2024
Fc Bellevue	WA	\$88,794	President	\$24,813	\$19,946	2024
Argonne Rebels Inc	KS	\$72,212	President	\$8,250	\$8,003	2024
Bgcmr Qalibc	VA	\$72,000	Secretary/treasurer	\$9,219	\$8,228	2023
Serious Ju Ju Skate Works Inc	MT	\$71,814	Executive Director	\$27,725	\$26,834	2024
The John Lynch Foundation Inc	FL	\$89,766	Executive Di	\$45,003	\$39,080	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southern Ohio Volleyball Club Inc	OH	\$71,309	Director	\$4,454	\$4,236	2024
Naugatuck Youth Soccer Inc	CT	\$71,224	Coaching Director	\$10,200	\$8,840	2023
Maple Springs Community Service Corporation	MD	\$71,157	Executive Director	\$4,500	\$3,777	2024
Center For Childhood	CA	\$70,118	Executive Director	\$15,000	\$11,973	2023
Alliance For Quality Education Inc	NY	\$70,017	Co Exec Dir	\$12,565	\$10,194	2024
Inspire S-ve Inc	NY	\$91,587	Director Of Cfc	\$19,698	\$15,982	2024
Community Transitions Inc	MD	\$91,593	Ceo	\$25,016	\$20,999	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	95 organizations. Compensation range \$46–\$95,100; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$80,627); for reference, expenses \$76,533 and assets \$404,973.
ROLE MATCH	Craig Little, reported title " <i>MEMBER</i> ", 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	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	37 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	29 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 (Craig 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 9, 2026, comparing compensation against 95 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 37th 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.