

Little Urban Smiles Inc

Executive Director / CEO

EIN 471117516

MO · NTEE E70

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Corneisha Williams, Executive Director / CEO** (\$6,000) against **every comparable organization** that fit the selection criteria — **112** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

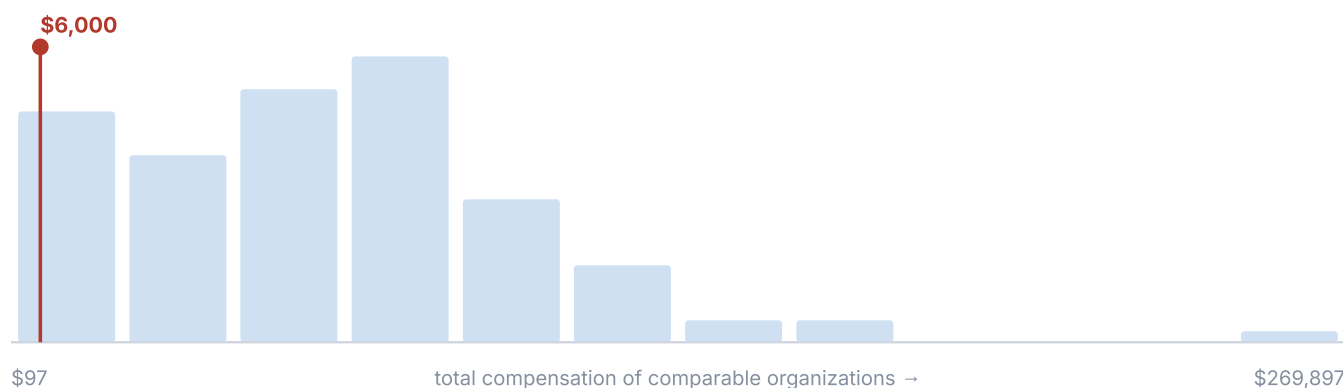
Benchmarked executive: Corneisha Williams — reported title "TREASURER/SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E70).
BUDGET	Total revenue between \$163,961 and \$367,077 — 0.67x to 1.50x the subject's \$244,718 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E70), nationwide + budget 0.67–1.5x revenue.

112 organizations qualified on sector, size, and geography → **112** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,325	\$30,335	\$61,304	\$87,063	\$114,262	\$6,000
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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 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
Empire Liver Foundation Inc	NY	\$245,281	President /	\$49,917	\$42,587	2024
Oral Health Florida Inc	FL	\$243,740	Vice Chair	\$750	\$665	2024
North Carolina Business Group On Health Inc	NC	\$246,012	President	\$88,550	\$86,386	2024
National Public Health Information Coalition Inc	GA	\$246,111	Executive Director	\$50,037	\$47,502	2024
Hope Health And Wellness Center Qalich	TX	\$242,341	Director/ceo	\$24,592	\$23,226	2024
Integrate For Good Inc	PA	\$249,498	Executive Director	\$124,615	\$120,796	2023
Just Health Action	WA	\$249,556	President	\$101,146	\$85,499	2024
New Mexico Alive	NM	\$250,000	President	\$12,000	\$12,545	2023
Just Kids Dental Inc	MN	\$239,388	Executive Direc	\$78,416	\$71,271	2025
American Friends Of Hala	OH	\$250,158	Trustee	\$104,196	\$107,274	2023
The Root Cause Inc	TX	\$238,923	Founder/ceo	\$78,792	\$74,415	2024
Institute For Internal Transformation	CA	\$238,771	Executive Director/board Chair	\$60,000	\$48,917	2024
Ohio Public Health Association	OH	\$250,781	Executive Di	\$43,394	\$44,676	2023
Alliance For African American Health In Central Texas	TX	\$237,883	Executive Director	\$76,112	\$71,884	2024
Springs Community Acupuncture Inc	CO	\$251,731	President	\$67,760	\$61,345	2024
Health Equity Alliance For Lgbtq New Mexicans	NM	\$237,024	Executive Director	\$87,258	\$88,609	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Health Council Of West Central	FL	\$235,177	Executive Di	\$81,126	\$70,101	2025
Delta Epsilon Mu	VA	\$254,475	National President	\$3,250	\$2,963	2024
Ann Arbor Community Acupuncture	MI	\$257,333	President	\$59,413	\$59,610	2023
Washington Global Health Alliance	WA	\$231,428	President And Ceo	\$150,755	\$131,198	2023
Lmhf Strive To Thrive Program Inc	NY	\$230,991	Director, Strive To Thrive	\$79,600	\$67,912	2024
New Directions Of Decatur County Inc	IN	\$229,917	Executive Dir.	\$55,000	\$56,379	2023
Global Health Promise	OR	\$262,465	Director And President Of The	\$12,300	\$11,103	2023
Alaska Center For Fasd	AK	\$224,295	Executive Director	\$107,308	\$96,862	2024
Maasha Trust	MA	\$265,269	Director	\$146,500	\$127,966	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.

Sample, role match & sensitivity

PEER COUNT 112 organizations. Compensation range \$97–\$269,897; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$244,718); for reference, expenses \$598,516 and assets \$59,241. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Corneisha Williams, reported title " <i>TREASURER/SECRETARY</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	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	4 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 (Corneisha Williams) 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 112 similarly situated organizations (Same NTEE sector (E70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,000 is reasonable (approximately the 4th 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.