

Sparkle Living Inc

Executive Director / CEO

EIN 811460788

TX · NTEE X20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Carla Shellis, Executive Director / CEO** (\$9,615) against **every comparable organization** that fit the selection criteria — **137** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

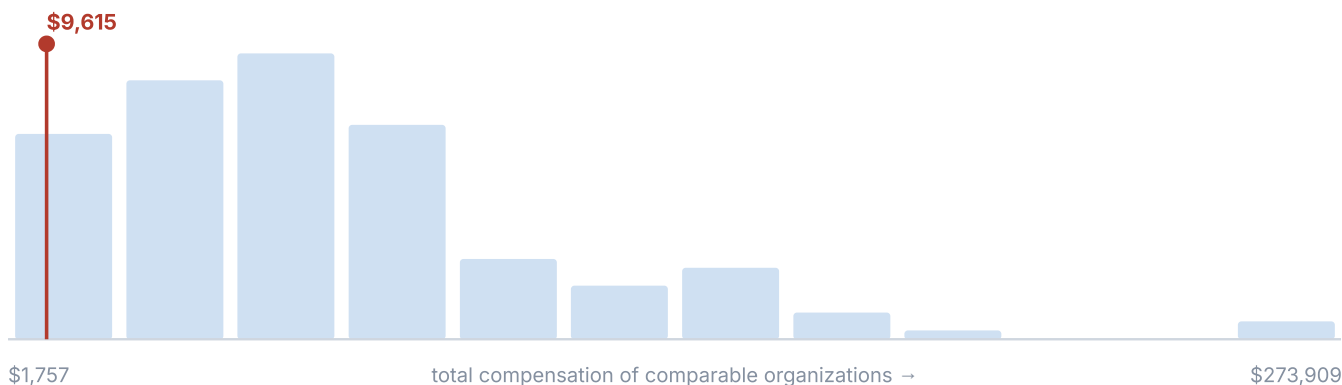
Benchmarked executive: Carla Shellis — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$237,698 and \$532,161 — 0.67x to 1.50x the subject's \$354,774 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20) + TX + budget 0.67–1.5x revenue.

137 organizations qualified on sector, size, and geography → **137** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,250	\$34,967	\$58,279	\$84,002	\$136,988	\$9,615
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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 TX 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
Freedom In Jesus Ministries Inc	TX	\$354,631	President	\$25,988	\$25,988	2023
Frontline Evangelism Inc	TX	\$354,092	Officer	\$33,000	\$32,053	2024
Kingdom Acts Ministries International	TX	\$355,807	Pastor/president	\$45,504	\$45,504	2023
Destiny Sports Mission Inc	TX	\$355,921	Founder/director	\$55,043	\$53,464	2024
Stronghold Ministry	TX	\$350,024	Executive Director	\$80,960	\$80,960	2023
My Brother's Keeper Outreach Center	TX	\$359,914	Ceo	\$82,500	\$82,500	2023
Word Of God Speak	TX	\$348,595	Executive Director	\$60,000	\$58,279	2024
Waters Edge Encampment	TX	\$346,830	President	\$5,503	\$5,503	2023
Pursuit 53	TX	\$364,457	Director	\$74,200	\$72,071	2024
Center For Christian Studies	TX	\$345,061	Executive Di	\$91,572	\$88,945	2024
Undivided Heart Inc	TX	\$364,671	Director	\$57,615	\$55,962	2024
International Breakthrough Ministries Inc	TX	\$343,594	President	\$155,012	\$155,012	2023
Lift Ministries	TX	\$343,442	President	\$111,161	\$107,972	2024
Charlie Bing Gracelife Ministries	TX	\$366,136	President	\$167,112	\$162,318	2024
West Texas Christian Ministries	TX	\$343,180	Secretary/treasurer	\$13,701	\$12,965	2025
Nueva Vida Iglesia Bautista Independiente	TX	\$366,740	Minister/pastor	\$94,500	\$98,374	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fundamental						
Christian Campus Center At Uta Inc	TX	\$342,409	President	\$40,000	\$38,852	2024
Hamoreh Ministries	TX	\$342,313	President	\$85,172	\$82,728	2024
You Are Inc	TX	\$342,215	Ceo	\$51,563	\$48,793	2025
Time For Christ Inc	TX	\$367,676	Director/jail Ministries Chaplain	\$54,000	\$51,099	2025
Reino Capital	TX	\$369,607	Executive Director	\$106,090	\$103,046	2024
Tapestry Counseling Of East Texas Inc	TX	\$371,445	Clinic Director	\$17,100	\$16,609	2024
Women On The Rock Inc	TX	\$371,578	Executive Di	\$45,000	\$43,709	2024
Wilderness Trek Christian Camp Inc	TX	\$372,449	Exec Dir →0	\$110,032	\$110,032	2023
Prayers Of The People	TX	\$373,703	President	\$75,120	\$75,120	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2023 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 TX 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 137 organizations. Compensation range \$1,757–\$273,909; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$354,774); for reference, expenses \$367,818 and assets \$673,669.

ROLE MATCH Carla Shellis, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	9 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 (Carla Shellis) 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 137 similarly situated organizations (Same NTEE sector (X20) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,615 is reasonable (approximately the 5th 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.