

Little Sprouts Ministries Corp

Executive Director / CEO

EIN 834328787

IN · NTEE X99

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Emily Cobb, Executive Director / CEO** (\$40,133) against **every comparable organization** that fit the selection criteria — **288** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

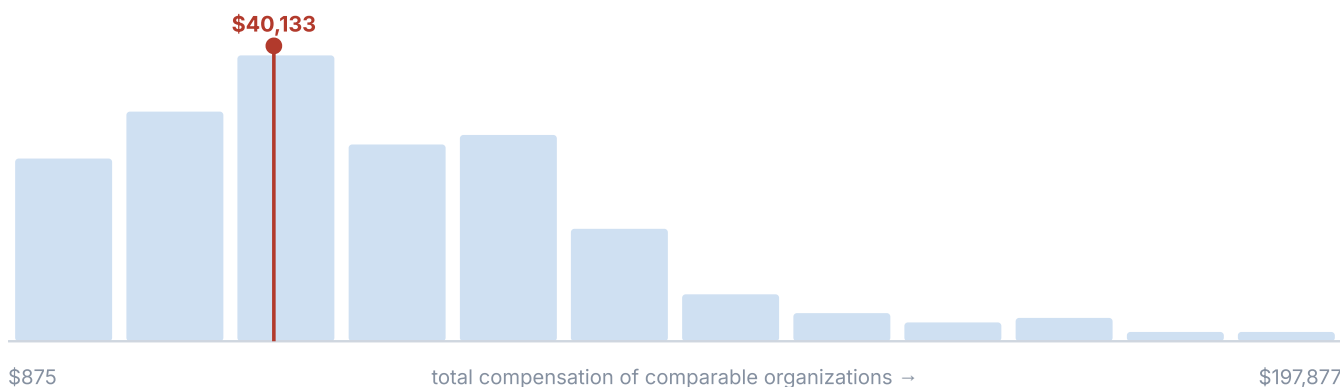
Benchmarked executive: Emily Cobb — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$209,796 and \$469,693 — 0.67x to 1.50x the subject's \$313,129 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

288 organizations qualified on sector, size, and geography → **288** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,368	\$28,466	\$48,712	\$74,824	\$99,455	\$40,133
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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 IN 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
Faith For Today Inc	CA	\$313,736	Vice President	\$32,449	\$25,808	2024
Inspearnations Inc	AZ	\$313,818	Co-founder	\$42,167	\$37,351	2024
Excelling Leaders	MI	\$311,136	President	\$69,000	\$65,597	2024
Seek & Find Ministries	IL	\$310,410	President	\$63,086	\$58,812	2023
Fam International Inc	AL	\$310,189	President	\$13,567	\$13,500	2024
Equip 2 Serve Inc	AL	\$309,848	President	\$71,125	\$72,864	2023
Right Response Ministries	TX	\$316,802	Treasurer	\$60,410	\$57,302	2023
Indian Ministries Of North America	TN	\$316,897	President	\$44,800	\$43,374	2024
Spiritual Life Society	OH	\$309,304	Secretary/tr	\$27,000	\$26,339	2024
Ldi Foundation Inc	GA	\$317,419	President & Ceo	\$24,200	\$21,834	2025
Eleos Ministries Inc	MO	\$318,154	Founder & Secretary	\$66,100	\$64,484	2024
Marty Goetz Ministries Inc	TN	\$318,605	President	\$114,472	\$110,827	2024
Cornerstone Marriage And Family Life Ministries	TX	\$319,894	President	\$128,496	\$118,389	2024
Mosaic Sanctuary Inc	OK	\$305,658	President	\$7,750	\$8,092	2023
Grunewald Ministries Inc	OK	\$305,290	President	\$158,994	\$166,016	2023
All For Jesus Inc	FL	\$305,226	Morris	\$102,692	\$88,856	2024
Kompass Ministries	PA	\$321,663	Administrator	\$75,000	\$68,888	2024
Phillip's Love Bears Inc	NC	\$321,900	President	\$50,000	\$47,585	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Brethren Leadership Foundation	CO	\$303,869	Treasurer	\$1,992	\$1,759	2024
Healing Door Ministries	CO	\$303,616	Mohr	\$15,000	\$13,639	2023
Poimen Ministries	CA	\$303,501	President	\$61,118	\$48,610	2024
Dream Center Springfield Inc Nfp	IL	\$322,970	Executive Director	\$15,385	\$14,343	2023
Lightshine International Ministries	PA	\$323,275	Vice Chair	\$26,236	\$24,810	2023
Nhntx Inc	TX	\$302,451	Executive Dir.	\$77,044	\$70,985	2024
Steeple To People Ministries Inc	PA	\$323,922	Youth Center	\$25,934	\$23,821	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	288 organizations. Compensation range \$875–\$197,877; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$313,129); for reference, expenses \$430,086 and assets \$18,386.
ROLE MATCH	Emily Cobb, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 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	40 th
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	38 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 (Emily Cobb) 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 10, 2026, comparing compensation against 288 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,133 is reasonable (approximately the 40th 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 10, 2026.