

This analysis benchmarks the total compensation of **Devanie Cooper, Executive Director / CEO** (\$63,904) against **every comparable organization** that fit the selection criteria — 275 in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

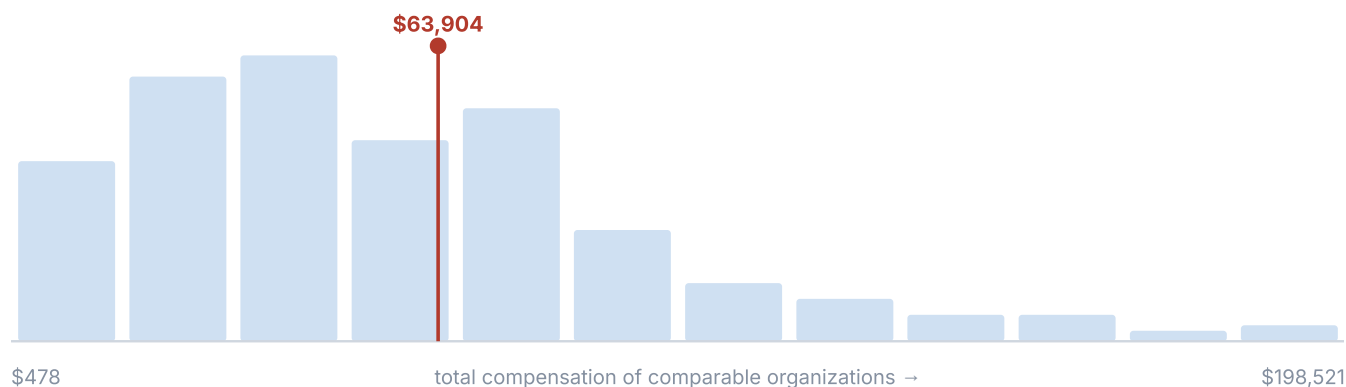
Benchmarked executive: Devanie Cooper — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$246,579 and \$552,043 — 0.67x to 1.50x the subject's \$368,029 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

275 organizations qualified on sector, size, and geography → 275 within the band from the benchmarked peer set.

Distribution of comparable compensation



\$14,507	\$29,638	\$49,961	\$76,808	\$110,887	\$63,904
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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 TN 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
Living Success Center	CA	\$366,921	Executive Director	\$12,000	\$9,858	2023
Abrahamic House	TX	\$370,421	Chairman	\$120,000	\$110,921	2024
Recovery & Restoration Ministries	GA	\$365,084	Exec Director	\$34,200	\$31,776	2024
The Lobiko Initiative	CA	\$364,842	Executive Dir.	\$46,614	\$37,195	2024
Days Of Grace Kids Care Inc	TX	\$364,125	Co-director	\$38,400	\$36,543	2023
Turn Ministries	TX	\$373,296	Ceo	\$34,269	\$31,676	2024
Leif Hetland Ministries	GA	\$362,572	President/trustee	\$183,662	\$175,685	2023
Gathering Of Men Inc	TX	\$373,921	Executive Director	\$129,840	\$120,017	2024
United Methodist Center	NY	\$374,477	Acting President	\$66,489	\$57,158	2023
Tina P Williams Ministries Inc	TX	\$375,337	Director	\$5,000	\$4,622	2024
James Ward Ministries Inc	IL	\$375,630	President	\$92,560	\$84,086	2024
All In Ministries International Inc	FL	\$360,256	Chairman	\$27,900	\$24,935	2023
Creation Instruction Association	NE	\$359,743	Executive Director	\$31,633	\$32,368	2023
Faith For Justice	MO	\$358,536	Director Of Partnerships	\$28,350	\$28,566	2023
Living Threads	MI	\$358,239	President	\$65,000	\$63,827	2023
Light On The Hill Inc	NY	\$358,141	Managing Director	\$58,199	\$48,596	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Segera Mission Inc	TX	\$379,194	President, Executive Direc	\$10,249	\$9,474	2024
Christian Leadership Institute	CA	\$379,685	Director	\$60,320	\$49,552	2023
Foundation For Family Values	MI	\$380,207	President	\$67,316	\$64,205	2024
Institute For Ministry Development	CO	\$355,106	President	\$67,701	\$59,987	2024
Holy Martyrs Of England And Wales	CA	\$354,872	Cfo	\$40,000	\$31,094	2025
Sherman Aten Ministries Inc	TX	\$353,663	President	\$96,015	\$86,463	2025
Florence Villa Community Development	FL	\$352,472	Executive Director	\$84,505	\$75,524	2023
Freedom In Christ Residential Centers	TX	\$351,232	Executive Director	\$41,400	\$39,398	2023
The Center Of Rational Spirituality	NC	\$350,237	Ceo	\$17,800	\$17,497	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 275 organizations. Compensation range \$478–\$198,521; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$368,029); for reference, expenses \$386,826 and assets \$437,778.

ROLE MATCH	Devanie Cooper, reported title " <i>President</i> ", 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	10 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	60 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	57 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 (Devanie Cooper) 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 275 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,904 is reasonable (approximately the 60th 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.