

Esthers Heart For Transformation Ministry Inc

Executive Director / CEO

EIN 263350792
 NC · NTEE P30
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Andrea King, Executive Director / CEO** (\$39,250) against **every comparable organization** that fit the selection criteria — **172** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

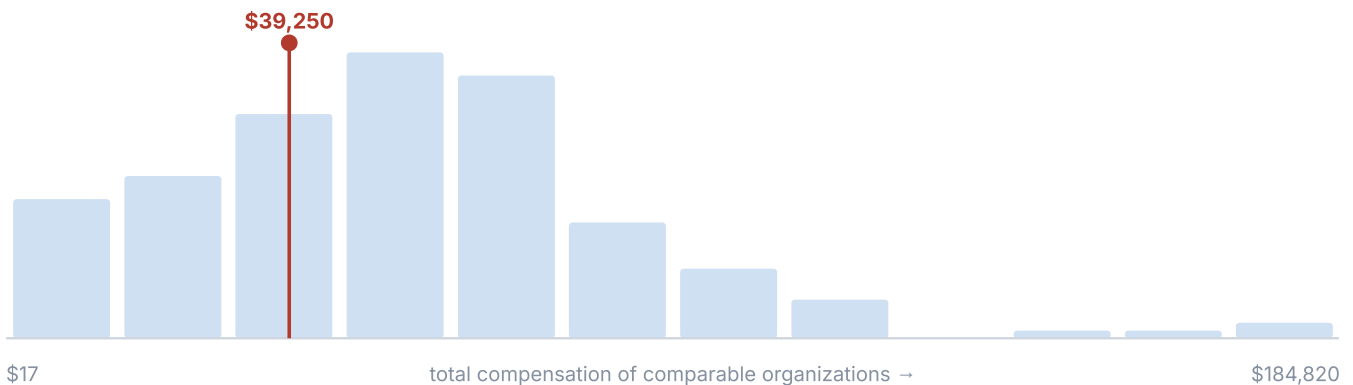
Benchmarked executive: Andrea King — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P30).
BUDGET	Total revenue between \$175,697 and \$393,352 — 0.67x to 1.50x the subject's \$262,235 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

172 organizations qualified on sector, size, and geography → **172** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,909 10TH	\$32,747 25TH	\$54,492 MEDIAN	\$71,745 75TH	\$92,995 90TH	\$39,250 THIS ORG · 34TH
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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 NC 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
Beautiful Feet Global Outreach Inc	TN	\$262,520	Executive Director	\$45,990	\$48,167	2023
Metro Youth Sports Inc	IN	\$262,683	President	\$9,000	\$8,949	2025
Caleb Micah Ministries	TX	\$263,270	President	\$108,200	\$104,749	2024
Lowndes Valdosta Commission For Children & Youth Inc	GA	\$263,393	Executive Director	\$24,000	\$24,045	2023
Tire Swing Collective Inc	GA	\$263,850	Executive Director / Board Member	\$84,000	\$81,741	2024
Tecumseh Tomorrows Inc	NE	\$265,257	Secretary	\$24,485	\$26,240	2023
Jacob's Bridge To Learning Inc	OK	\$258,264	Founder / Director	\$21,000	\$22,379	2024
Child Welfare Citizens Board Of Ok	OK	\$257,089	Executive Director	\$62,000	\$66,072	2024
The Court & Child Advocacy Group Inc	IN	\$267,472	Director	\$76,792	\$80,689	2023
Connecticut Family Support Network	CT	\$256,680	Executive Di	\$60,008	\$53,049	2025
Blue Door Ministries Inc	AR	\$256,299	President	\$51,050	\$55,535	2024
Tlc Foundation Inc	CT	\$256,279	Executive Di	\$14,891	\$13,512	2024
Camp Possibilities Foundation	MD	\$268,393	Executive Director	\$58,393	\$52,834	2024
A Bed 4 Me Foundation Inc	FL	\$268,409	Executive Director	\$44,750	\$41,888	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wetzel-tyler Child Advocacy Center	WV	\$268,458	Executive Director	\$49,759	\$52,142	2024
Paulding Pregnancy Services Inc	GA	\$269,513	Director	\$31,425	\$30,580	2024
Visionary Youth	NE	\$270,255	Executive Director	\$35,843	\$37,310	2024
Bridges Child Placement Agency	CO	\$254,004	Director	\$82,402	\$74,499	2025
Norfolk Casa Inc	VA	\$270,836	Executive Of	\$76,000	\$69,188	2025
Whistle Stop Supervised Child Visitation	LA	\$272,097	Executive Director	\$63,074	\$69,202	2023
Westlawn Youth Network	IL	\$251,654	Exec Dir	\$27,400	\$26,070	2024
Casa Of Polk County Inc	OR	\$251,256	Executive Director	\$59,463	\$53,443	2024
Twenty-one Senses Inc Nfp	IL	\$275,255	Coo	\$48,800	\$47,803	2023
Stark Community Support Network	OH	\$275,381	Executive Director	\$65,000	\$66,629	2024
Project Angel Hugs	WI	\$275,446	Executive Di	\$64,145	\$64,834	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **172** organizations. Compensation range \$17–\$184,820; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$262,235); for reference, expenses \$247,251 and assets \$96,806.

ROLE MATCH	Andrea King, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	34 th
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	34 th
All sources (D + E + F), adjusted	33 rd

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 (Andrea King) 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 172 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,250 is reasonable (approximately the 34th 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.