

Heart Of A Child Ministries Inc

Executive Director / CEO

EIN 462816323
 NE · NTEE X22
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Nikki Schaefer, Executive Director / CEO** (\$55,100) against **every comparable organization** that fit the selection criteria — **599** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: Nikki Schaefer — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

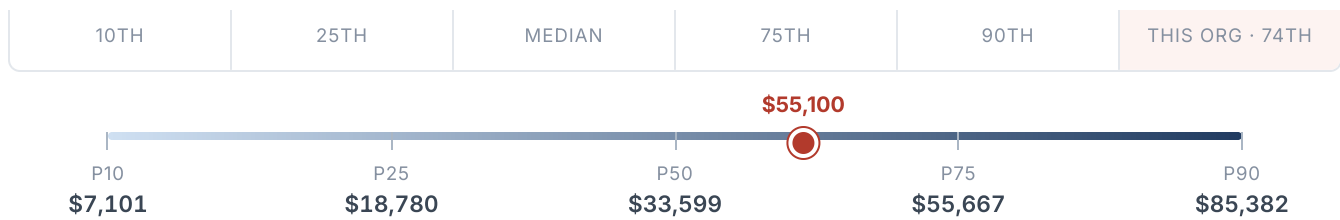
SECTOR	Organizations sharing the subject's NTEE classification (X22).
BUDGET	Total revenue between \$84,740 and \$189,717 — 0.67x to 1.50x the subject's \$126,478 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

599 organizations qualified on sector, size, and geography → **599** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,101	\$18,780	\$33,599	\$55,667	\$85,382	\$55,100
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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 NE 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
Thriving Inc	PA	\$126,507	President	\$2,000	\$1,854	2024
Truth Alive Ministries	MI	\$126,272	Director	\$40,530	\$40,044	2023
Vital Families Inc	TN	\$126,266	President	\$100,009	\$95,219	2025
Miracle Valley Praise And Worship Center Inc	FL	\$126,211	Pastor/director	\$18,903	\$16,510	2024
Knowing Jesus Ministries	VA	\$125,837	President	\$25,020	\$23,124	2023
Middle Eastern Missionary Organization	OR	\$127,137	Exec Director/president	\$56,400	\$48,697	2024
Wa Nam Buddhist Association	CA	\$127,336	Ceo	\$8,400	\$6,744	2024
Sola Network Inc	CA	\$125,608	Cfo	\$2,371	\$1,904	2024
Journey Church Inc	MN	\$125,278	President	\$40,300	\$38,117	2023
Great Grace Ministries Inc	ID	\$125,155	President	\$52,949	\$52,370	2024
Tandem Spirituality	NC	\$127,979	President	\$93,203	\$89,538	2024
Hallstrom Homeschool Workshops Inc	IL	\$124,911	Athletics Director	\$750	\$668	2025
Baptist Youth Mission	WY	\$124,799	President	\$26,400	\$27,060	2023
Movement Day Greater Dallas	TX	\$128,186	Executive Dir.	\$21,300	\$19,810	2024
Centro Cristiano Familia De Fe Inc	NY	\$128,247	Pastor President	\$23,598	\$19,826	2024
Tc4 Inc	NY	\$124,592	President	\$22,200	\$18,651	2024
Gifting Grace Project Inc	LA	\$128,483	Director	\$36,038	\$37,984	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Islamic University Of Minnesota	MN	\$124,315	President	\$14,000	\$12,862	2024
Network 7 Media Center Inc	TN	\$124,282	President	\$36,617	\$35,786	2024
Bethlehem Baptist Church	MI	\$124,248	President	\$41,001	\$40,509	2023
Capilla De Gracia	CA	\$128,712	President	\$600	\$496	2023
Windows To The Divine	CO	\$123,746	President	\$36,000	\$33,042	2023
Agape Help Center Inc	WI	\$123,645	Director	\$45,000	\$44,985	2023
Disciples Of The Way	TX	\$123,448	Office Coordinator	\$30,551	\$28,414	2024
Neshama Center	CO	\$129,519	Executive Director	\$199,331	\$182,957	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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	599 organizations. Compensation range \$1–\$440,028; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$126,478); for reference, expenses \$190,861 and assets \$102,178. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Nikki Schaefer, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	32 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	24 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	74 th
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	71 st

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 (Nikki Schaefer) 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 599 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,100 is reasonable (approximately the 74th 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.