

Transformation Prayer Ministry

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Edward M Smith, Executive Director / CEO** (\$95,000) against **every comparable organization** that fit the selection criteria — **192** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

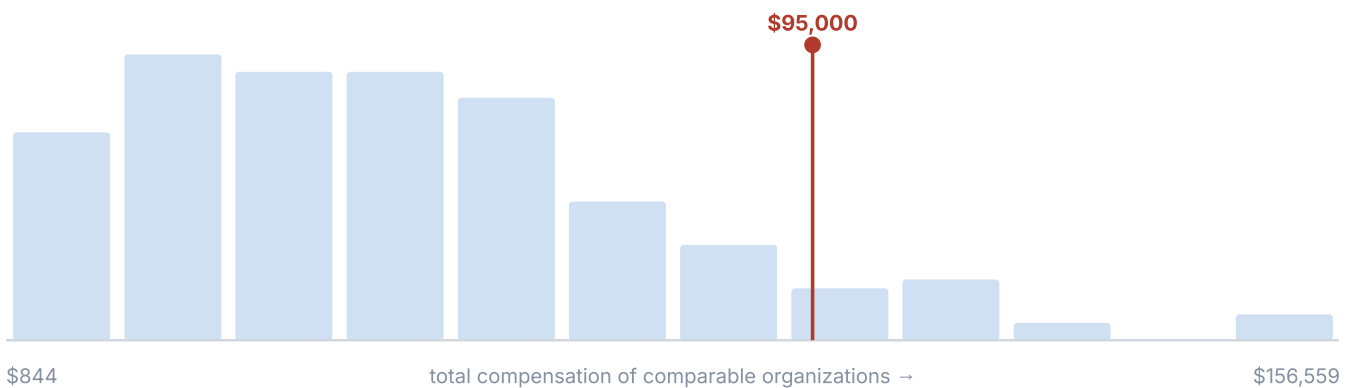
Benchmarked executive: Edward M Smith — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$122,806 and \$274,941 — 0.67x to 1.50x the subject's \$183,294 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

192 organizations qualified on sector, size, and geography → **192** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,958	\$24,599	\$43,126	\$64,945	\$87,204	\$95,000
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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 SC 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
Good News Radio Broadcasting Inc	AZ	\$182,391	President	\$114,600	\$105,645	2024
Be The One Ministries	AR	\$184,620	President	\$22,266	\$24,700	2023
Harbor House Of Rochester Inc	NY	\$181,868	Executive Director	\$58,226	\$51,923	2023
Institute For Biblical Counseling & Discipleship	LA	\$184,730	Managing Director	\$800	\$844	2024
Unison Harvest International Inc	CA	\$180,657	President	\$174,296	\$148,527	2023
Anchor House Inc	FL	\$186,398	Executive Director	\$52,820	\$47,564	2024
Full Gospel Baltimore Church	MD	\$179,955	Pastor	\$23,965	\$22,111	2023
Assembly Care Ministries Inc	NC	\$179,905	Director	\$10,000	\$9,904	2024
Project Lee Ministries Inc	NY	\$179,481	President Ceo	\$70,200	\$60,805	2024
Randydon Ministries	MI	\$187,387	President	\$98,506	\$97,460	2024
Alameda Muslim League	CA	\$179,144	Imaam Minister	\$46,700	\$39,795	2023
Beauty For Ashes Ministries Inc	TN	\$187,796	Executive Director Vice Pres	\$29,500	\$30,601	2023
The Momentum Group	ID	\$188,950	Ceo	\$43,661	\$44,521	2024
North Georgia Interfaith Minis	GA	\$189,684	Exec Director	\$51,365	\$50,968	2023
Cdaide Inc	ID	\$176,553	Executive Dir.	\$81,580	\$81,042	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Camp Presmont Inc	OH	\$174,442	Executive Director	\$24,833	\$25,956	2023
Vaad Hakashruth Of Kansas City Inc	KS	\$192,474	Executive Director (Term Ended October 2023)	\$51,223	\$54,611	2023
Brent Gambrell Ministries	TN	\$192,827	President	\$47,702	\$49,483	2023
His Healing Light Ministries	CO	\$173,266	Founding Director	\$42,716	\$39,262	2024
Isnag Ministries Foundation	NC	\$171,898	President	\$30,000	\$29,713	2024
Common Grace Ministries Inc	IN	\$171,687	Exec Directo	\$53,655	\$55,839	2023
The Tent Inc	TN	\$195,225	Executive Director	\$39,996	\$41,489	2023
Peregrino Hermitage Ltd	CO	\$195,414	President	\$24,000	\$22,711	2023
Compassion Counseling	TN	\$196,114	Director	\$50,000	\$50,378	2024
Community Kids	MI	\$196,132	Mission/vision Director	\$44,800	\$45,633	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	192 organizations. Compensation range \$844–\$156,559; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$183,294); for reference, expenses \$231,684 and assets \$39,783.
ROLE MATCH	Edward M Smith, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	91 st
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	89 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 (Edward M Smith) 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 192 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$95,000 is reasonable (approximately the 91st 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.