

1divineline2health

Executive Director / CEO

EIN 473181723

OH · NTEE X19

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Esther Flores, Executive Director / CEO** (\$22,596) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (X19).

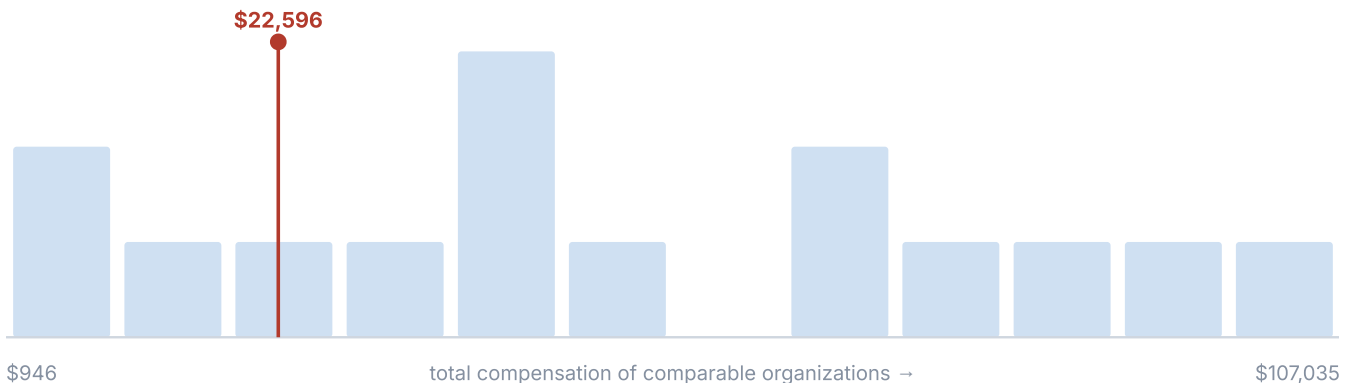
BUDGET Total revenue between \$87,973 and \$196,954 — 0.67x to 1.50x the subject's \$131,303 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X19), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,241	\$24,702	\$44,463	\$72,874	\$92,513	\$22,596
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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 OH 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
Broom Tree Media Inc	IN	\$136,840	President	\$95,250	\$94,837	2024
Be Still Inc	WI	\$140,025	President	\$30,381	\$29,957	2024
Catholic Charities Of The Archdiocese Of Indianapolis Inc	IN	\$145,334	Executive Director	\$17,795	\$17,261	2025
Waterhose Ministries Inc	TX	\$147,263	President	\$20,000	\$19,447	2023
Passion Promise Ministries	TN	\$148,411	Ceo/president	\$44,802	\$44,463	2024
The Healing Path Ministries Inc	CA	\$153,921	President	\$109,200	\$89,028	2024
Apologetics Resources Center Inc	AL	\$103,964	Director	\$61,999	\$63,239	2024
Young Leaders Inc	GA	\$167,577	Ceo - Catalyst Leaders	\$45,000	\$42,720	2024
Ginosko Leadership Ministries	IL	\$168,451	Exec. Director Chair	\$83,760	\$77,747	2024
Gulfside Association Of The United Methodist Church Inc	MS	\$91,603	Executive Director	\$35,000	\$36,804	2024
Rough Cut Men Ministries Inc	FL	\$174,512	Director	\$60,500	\$53,661	2024
Kingdom Dog Ministries	TX	\$176,408	Director	\$72,000	\$68,000	2024
Capri Real Estate Holding Company	MN	\$178,067	Former Treasurer	\$1,014	\$946	2024
Mark Purkey Ministries Inc	OK	\$187,072	President	\$100,000	\$107,035	2023
Reaching Mankind For Christ Ministries	CA	\$188,603	Secretary	\$4,777	\$3,895	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	15 organizations. Compensation range \$946–\$107,035; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$131,303); for reference, expenses \$111,765 and assets \$715,007.
ROLE MATCH	Esther Flores, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	13 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 (Esther Flores) 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 15 similarly situated organizations (Same NTEE sector (X19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,596 is reasonable (approximately the 27th 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.