

# Northstar Church Of The Arts

Executive Director / CEO

EIN 830663909

NC · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lauren Garcia, Executive Director / CEO** (\$88,810) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Lauren Garcia — 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 (X20).  |
| BUDGET    | Total revenue between \$113,250 and \$253,545 — 0.67x to 1.50x the subject's \$169,030 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (X20) + NC + budget 0.67–1.5x revenue.   |

**22** organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|          |          |          |          |           |          |
|----------|----------|----------|----------|-----------|----------|
| \$24,369 | \$37,810 | \$71,750 | \$95,212 | \$113,683 | \$88,810 |
|----------|----------|----------|----------|-----------|----------|



## ● 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   |
|---|-------|-----------|----------------------------------|-----------------|------------------|------|
| <a href="#">Faithealthinnovations Inc</a>           | NC    | \$169,108 | Director, President (To 7/30/23) | \$444,897       | <b>\$458,038</b> | 2023 |
| <a href="#">Hispanic Leadership Initiative</a>      | NC    | \$172,166 | Executive Director               | \$27,500        | <b>\$26,791</b>  | 2025 |
| <a href="#">Heaven Rules Ministries Inc</a>         | NC    | \$160,290 | President                        | \$72,980        | <b>\$72,980</b>  | 2024 |
| <a href="#">Hearts For Heaven</a>                   | NC    | \$179,870 | President                        | \$42,000        | <b>\$43,241</b>  | 2023 |
| <a href="#">Walk The Story Inc</a>                  | NC    | \$186,935 | Executive Di                     | \$114,771       | <b>\$114,771</b> | 2024 |
| <a href="#">Dew4him Ministries Inc</a>              | NC    | \$188,081 | Executive Director               | \$57,586        | <b>\$59,287</b>  | 2023 |
| <a href="#">Joined To Hashem</a>                    | NC    | \$202,044 | President                        | \$79,937        | <b>\$79,937</b>  | 2024 |
| <a href="#">Train Them 2 Fish International Inc</a> | NC    | \$204,151 | Treasurer                        | \$2,000         | <b>\$2,000</b>   | 2024 |
| <a href="#">Lesser Ministries Inc</a>               | NC    | \$204,281 | President Director               | \$51,016        | <b>\$51,016</b>  | 2024 |
| <a href="#">Tandem Spirituality</a>                 | NC    | \$127,979 | President                        | \$93,203        | <b>\$93,203</b>  | 2024 |
| <a href="#">Engage 360 Ministries Inc</a>           | NC    | \$212,105 | Executive Officer                | \$72,000        | <b>\$72,000</b>  | 2024 |
| <a href="#">Truth Matters Trust</a>                 | NC    | \$216,637 | President                        | \$84,000        | <b>\$84,000</b>  | 2024 |
| <a href="#">Abide In Him Ministries Inc</a>         | NC    | \$117,818 | Chairman                         | \$71,500        | <b>\$71,500</b>  | 2024 |
| <a href="#">Trinity World Missions Inc</a>          | NC    | \$221,527 | President                        | \$36,000        | <b>\$36,000</b>  | 2024 |
| <a href="#">Habit Missions Ministry Inc</a>         | NC    | \$222,839 | Ministry Director                | \$63,567        | <b>\$65,445</b>  | 2023 |
| <a href="#">Mojdeh</a>                              | NC    | \$114,079 | President, Ceo And Director      | \$36,000        | <b>\$36,000</b>  | 2024 |
| <a href="#">Barnabas &amp; Partners</a>             | NC    | \$226,389 | Executive Dir.                   | \$96,938        | <b>\$103,893</b> | 2022 |
| <a href="#">Named Ministries Inc</a>                | NC    | \$228,838 | President                        | \$128,550       | <b>\$128,550</b> | 2024 |

| ORGANIZATION                                 | STATE | REVENUE   | MATCHED TITLE  | COMP (REPORTED) | COMP (ADJUSTED)  | FY   |
|--|-------|-----------|----------------|-----------------|------------------|------|
| <a href="#">I Am Outreach Ministries Inc</a> | NC    | \$233,084 | Executive Dir. | \$24,100        | <b>\$24,100</b>  | 2024 |
| <a href="#">Eternal Truth Ministries</a>     | NC    | \$233,813 | President      | \$55            | <b>\$54</b>      | 2025 |
| <a href="#">Renown Collective Inc</a>        | NC    | \$239,787 | Chairman       | \$97,912        | <b>\$100,804</b> | 2023 |
| <a href="#">Oikos Usa</a>                    | NC    | \$247,898 | President      | \$93,130        | <b>\$95,881</b>  | 2023 |

**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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

|            |  |
|------------|--|
| PEER COUNT | 22 organizations. Compensation range \$54–\$458,038; filing years 2022–2025.   |
| SIZE BASIS | Matched on total revenue (\$169,030); for reference, expenses \$321,372 and assets \$421,621. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b> |
| ROLE MATCH | Lauren Garcia, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.  |
| OUTLIERS   | 1 peer 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 | <b>68<sup>th</sup></b> |
| Total compensation (D + F), as reported (no adjustments)                                | <b>68<sup>th</sup></b> |
| Reportable pay only (column D), adjusted  | <b>68<sup>th</sup></b> |

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All sources (D + E + F), adjusted

68<sup>th</sup>

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

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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 (Lauren Garcia) 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 22 similarly situated organizations (Same NTEE sector (X20) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,810 is reasonable (approximately the 68<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.