

# Heavenly Grace Assistant Livin

Executive Director / CEO

EIN 223891982

MD · NTEE L20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brenda West, Executive Director / CEO** (\$55,700) against **every comparable organization** that fit the selection criteria — **228** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69<sup>th</sup>** percentile of comparable organizations within the typical range

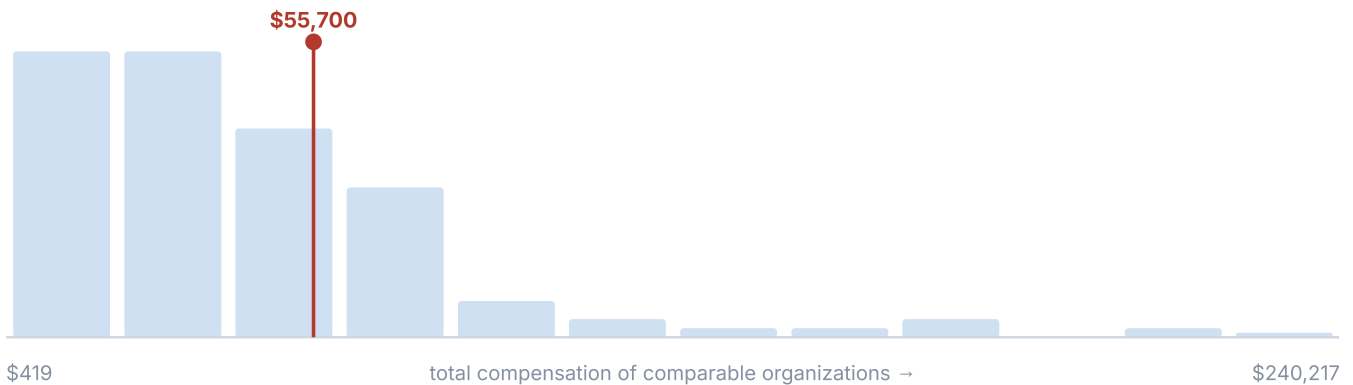
**Benchmarked executive:** Brenda West — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20).
BUDGET	Total revenue between \$110,690 and \$247,815 — 0.67x to 1.50x the subject's \$165,210 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

**228** organizations qualified on sector, size, and geography → **228** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,001	\$18,353	\$36,474	\$58,907	\$80,568	\$55,700
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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 MD 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="#">Bvarc Housing</a>	RI	\$165,091	Chief Executive Officer	\$223,152	<b>\$216,577</b>	2025
<a href="#">Jfm No 3 Corp</a>	ME	\$165,623	Ceo	\$14,253	<b>\$14,445</b>	2025
<a href="#">American Housing Preservation Inc</a>	OR	\$165,794	President	\$77,652	<b>\$74,920</b>	2024
<a href="#">Mark Lane Housing Corp</a>	CT	\$164,496	President	\$10,337	<b>\$10,069</b>	2024
<a href="#">Housing Opportunities Team</a>	OR	\$164,319	Secretary	\$15,525	<b>\$15,421</b>	2023
<a href="#">385 Third Avenue Housing Development</a>	NY	\$166,146	Ceo	\$60,217	<b>\$58,202</b>	2023
<a href="#">Hope House Iii Inc</a>	MA	\$166,386	President, Ceo	\$31,555	<b>\$29,460</b>	2024
<a href="#">Minnesota American Indian Chamber Of</a>	MN	\$163,730	Interim Executive Director	\$44,215	<b>\$45,390</b>	2024
<a href="#">Bailey Holt House Housing Development</a>	NY	\$167,092	Member	\$29,779	<b>\$28,783</b>	2023
<a href="#">Tiny Hope Village</a>	TX	\$167,165	Executive Director	\$52,780	<b>\$54,853</b>	2024
<a href="#">Rebuilding Together Pitt County Nc Inc</a>	NC	\$162,896	Executive Director	\$9,757	<b>\$10,204</b>	2025
<a href="#">Fernclif Housing Development Fund</a>	NY	\$162,877	President	\$58,380	<b>\$56,427</b>	2023
<a href="#">Home For A Home</a>	CA	\$167,690	Executive Dir.	\$77,700	<b>\$71,766</b>	2023
<a href="#">Rejuvenate Housing Inc</a>	IA	\$167,696	Executive Dir	\$12,500	<b>\$14,219</b>	2024
<a href="#">Sanders County Community Housing Organization</a>	MT	\$168,172	Exective Director	\$33,168	<b>\$37,145</b>	2024
<a href="#">Robert Street Realty Corp</a>	RI	\$162,161	President/ Ceo	\$16,653	<b>\$17,080</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Regional Housing Solutions</a>	AR	\$160,792	Chief Executive Officer	\$7,580	<b>\$8,853</b>	2024
<a href="#">Vernon Street Housing Inc</a>	CA	\$169,826	Ceo	\$47,732	<b>\$44,086</b>	2023
<a href="#">Margaret Bock Housing</a>	IA	\$169,941	Board Member	\$43,492	<b>\$49,475</b>	2024
<a href="#">Green New Deal Housing</a>	MN	\$160,016	Board Chair	\$9,350	<b>\$9,882</b>	2023
<a href="#">St Edmund's Redevelopment Corporation</a>	IL	\$159,519	President	\$209,061	<b>\$213,534</b>	2024
<a href="#">Changing The World Inc</a>	PA	\$171,073	President	\$23,350	<b>\$24,192</b>	2024
<a href="#">Loretto Apartments At O'brien Road</a>	NY	\$171,702	Chairperson	\$27,907	<b>\$26,199</b>	2024
<a href="#">Kennedy Institute Housing Corporation li</a>	DC	\$158,663	President And Ceo	\$14,495	<b>\$13,215</b>	2024
<a href="#">Habitat For Humanity Hiawathaland</a>	MI	\$158,496	Executive Director	\$41,821	<b>\$46,172</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD cost of living and 2023 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 MD 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	228 organizations. Compensation range \$419–\$240,217; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$165,210); for reference, expenses \$145,599 and assets \$113,744.
ROLE MATCH	Brenda West, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 157 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 11 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	69 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	19 <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**

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 (Brenda West) 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 228 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,700 is reasonable (approximately the 69<sup>th</sup> 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.