

Heavenly Grace Ministries Inc

Executive Director / CEO

EIN 270573105

NY · NTEE X99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lisa Singh, Executive Director / CEO** (\$33,000) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

Benchmarked executive: Lisa Singh — 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 (X99).

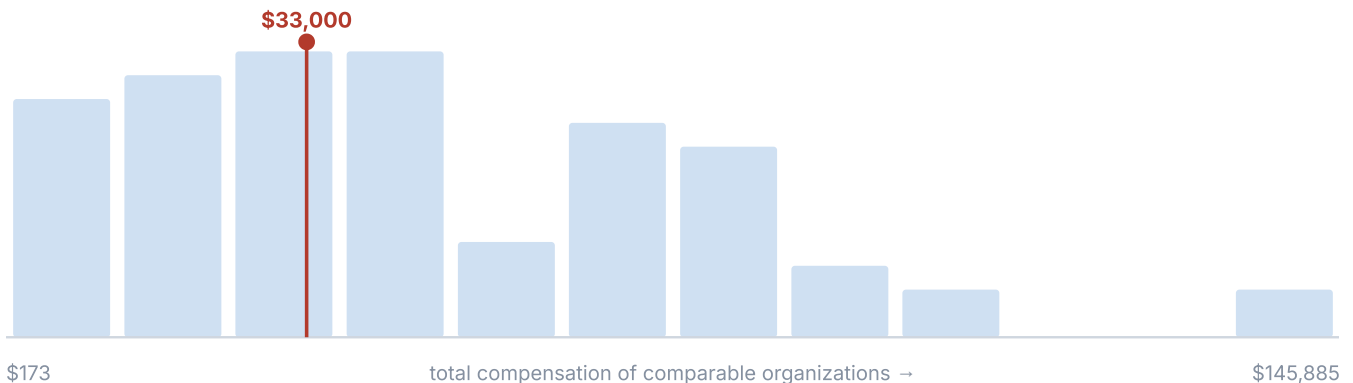
BUDGET Total revenue between \$75,751 and \$169,593 — 0.67x to 1.50x the subject's \$113,062 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

73 organizations qualified on sector, size, and geography

→ **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,121	\$20,654	\$39,329	\$65,809	\$83,078	\$33,000
---------	----------	----------	----------	----------	----------



● 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 NY 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
Mahayogi Yoga Mission Inc	NY	\$113,198	President	\$5,000	\$5,148	2023
Get The Word Out Inc	CO	\$115,218	President	\$41,670	\$44,218	2024
Danny Oertli Ministries Inc	CO	\$109,813	President	\$57,126	\$62,409	2023
Church United	CA	\$116,515	Vice President	\$45,000	\$43,002	2024
Barbara Yandell Ministries	TX	\$108,559	Pres. & Rev.	\$58,636	\$64,910	2024
Grad Resources	TX	\$117,974	Chairman	\$72,000	\$79,704	2024
Mt Zion Pentecostal Churches Of God	NJ	\$119,356	President	\$28,600	\$30,286	2022
Women's Circle Inc	FL	\$119,472	Director	\$72,000	\$77,063	2023
South Mountain Family Camp	NC	\$105,983	Executive Director	\$18,063	\$20,654	2024
This Redeemed Life	TX	\$120,165	President	\$33,815	\$37,433	2024
Ross Family Ministries	NC	\$105,754	President	\$62,500	\$73,577	2023
Charis Foundation For New Monasticism & Interspirituality	NM	\$121,147	President, Director Of Keating-schachter Center	\$50,800	\$60,465	2024
Inner Vision Spiritual Life Maintenance Inc	MD	\$102,772	President	\$18,635	\$19,280	2024
G3 Experience Inc	TX	\$102,448	President	\$54,000	\$61,543	2023
Windows To The Divine	CO	\$123,746	President	\$36,000	\$39,329	2023
Firstlight International	PA	\$101,654	President	\$17,280	\$19,070	2024
Movement Day Greater Dallas	TX	\$128,186	Executive Dir.	\$21,300	\$23,579	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Orchard Ministries	NM	\$96,354	President	\$43,314	\$51,555	2024
Youth On The Move Usa Inc	FL	\$96,166	President	\$36,000	\$38,531	2023
Wine Women In The New Evangelization	MN	\$130,747	Secretary & Treasurer	\$13,000	\$14,215	2024
The Theosophy Company	CA	\$95,337	Trustee	\$31,200	\$29,815	2024
Partners In Christ	TN	\$93,259	Executive Director	\$35,000	\$41,916	2023
Africa Church-planting & Training In Vocational Ed	IN	\$133,020	Executive Director	\$19,350	\$22,582	2024
Fellowship Of The Inexhaustible Cup	VA	\$92,814	Manager	\$8,500	\$9,082	2024
New Wilderness Adventures	NC	\$133,340	Exec Director	\$23,500	\$26,871	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	73 organizations. Compensation range \$173–\$145,885; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$113,062); for reference, expenses \$91,460 and assets \$21,602.
ROLE MATCH	Lisa Singh, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	42 nd
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	38 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 (Lisa Singh) 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 73 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,000 is reasonable (approximately the 42nd 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.