

High Street United Methodist Church

Executive Director / CEO

EIN 311177598

IN · NTEE X122

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Morris Melissa, Executive Director / CEO** (\$1,500) 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 0th percentile of comparable organizations

below the typical range for comparable organizations

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

How comparable organizations were selected

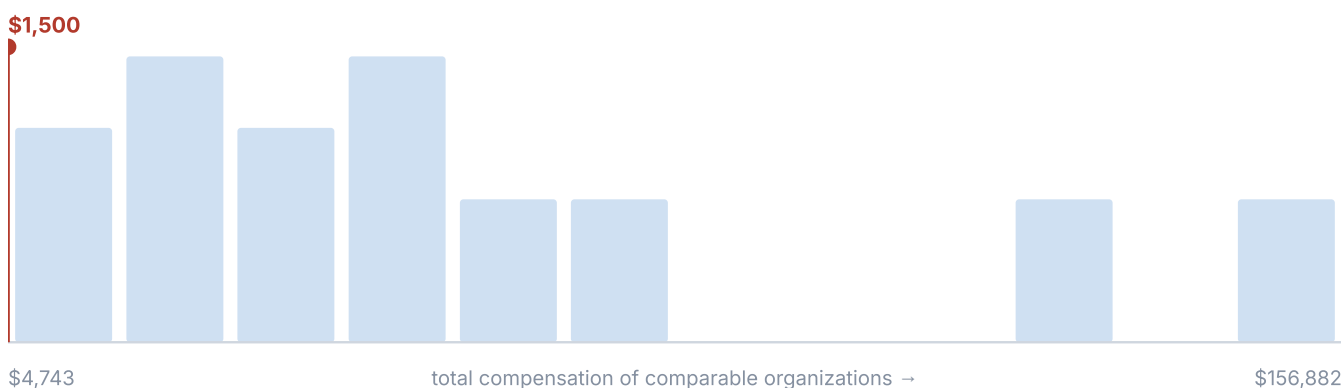
SECTOR Organizations sharing the subject's NTEE classification (X122).

BUDGET Total revenue between \$325,220 and \$728,106 — 0.67x to 1.50x the subject's \$485,404 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X12), nationwide + 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



\$6,772	\$23,626	\$47,080	\$68,352	\$125,856	\$1,500
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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 IN 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
Thai Village Inc	WI	\$489,280	Executive Director	\$25,200	\$24,956	2024
7 Stages Discipleship Bridges	TX	\$472,577	Chairman	\$54,000	\$52,735	2023
Why Not Bless Inc	TX	\$513,847	President/di	\$52,300	\$49,610	2024
The Janaka Foundation	CA	\$526,409	Executive Director & Secretary	\$21,480	\$17,588	2024
Cornelius Connection International	TX	\$526,924	Director	\$66,500	\$63,079	2024
Dove's Nest Inc	IN	\$419,717	Store Manager	\$57,536	\$57,536	2024
Science Of Mind Foundation Inc	CO	\$415,517	Dir. Of Phil	\$46,071	\$41,891	2024
Orthodox Ministry Services	PA	\$573,025	Secretary & Ceo	\$165,900	\$156,882	2024
Tanaka	TX	\$395,736	President	\$24,440	\$23,183	2024
American European Bethel Mission	CA	\$575,308	President	\$154,446	\$126,465	2024
Episcopal Preaching Foundation Inc	NJ	\$376,767	Executive Director	\$85,000	\$70,110	2025
Del Camino Connection Nfp	IL	\$602,673	Executive Director	\$85,000	\$79,242	2024
Kingdom Builder Foundation	CA	\$604,067	Executive Director	\$49,545	\$40,569	2024
Vital Seed Ministries International	TX	\$366,014	Chairman/direct	\$21,955	\$21,440	2023
Crossroads Fellowship Foundation	NC	\$354,364	President	\$31,979	\$31,333	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wiseheart Foundation Inc	TN	\$349,084	Director	\$154,818	\$150,338	2025
United Childrens Education Foundation	NY	\$666,763	Executive Director	\$6,500	\$5,570	2024
Christian Horizons Charitable	TN	\$671,621	Ceo	\$51,728	\$51,560	2024
Lutheran Center Corporation	MD	\$691,540	Ceo	\$50,250	\$44,549	2024
Orthodox Church Capital Improvement Fund	CA	\$697,334	Director	\$6,667	\$5,459	2024
Storehouse Ministries Outreach Inc	TX	\$715,335	President	\$5,000	\$4,743	2024
Alliance Ministries Inc	AL	\$721,858	Executive Director	\$117,500	\$120,372	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 22 organizations. Compensation range \$4,743–\$156,882; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$485,404); for reference, expenses \$318,046 and assets \$5,422,005.

ROLE MATCH Morris Melissa, reported title *"TREASURER"*, 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 5 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	0 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 (Morris Melissa) 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 (X12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,500 is reasonable (approximately the 0th 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.