

Heaven Sent Ministries Inc

Executive Director / CEO

EIN 550755905

WV · NTEE X20

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Scott Mullins, Executive Director / CEO** (\$19,200) against **every comparable organization** that fit the selection criteria — **845** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13th** percentile of comparable organizations below the typical range for comparable organizations

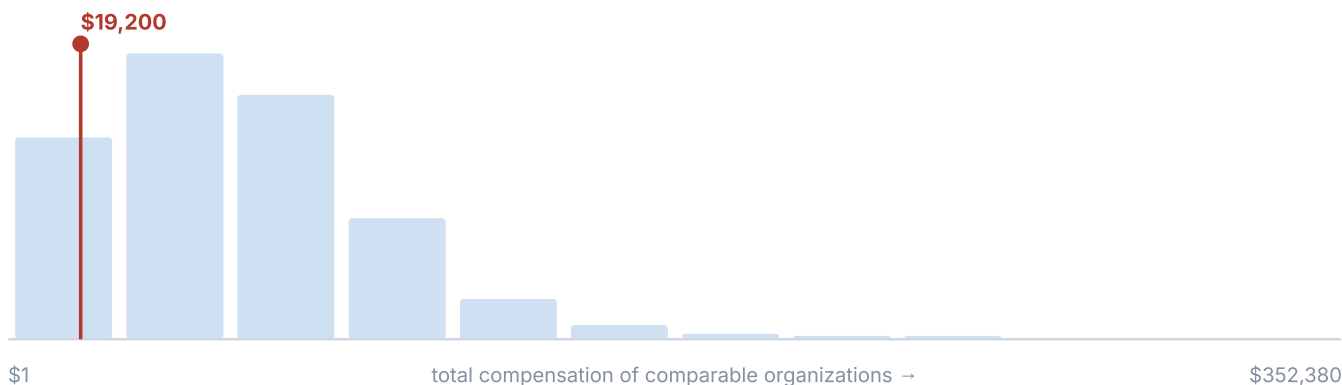
Benchmarked executive: Scott Mullins — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

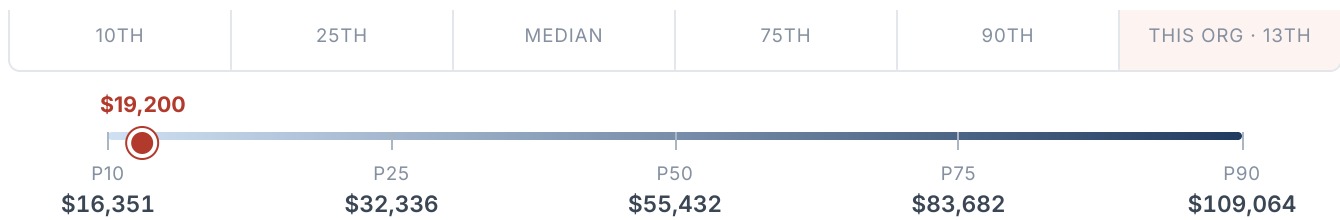
SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$301,446 and \$674,880 — 0.67x to 1.50x the subject's \$449,920 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

845 organizations qualified on sector, size, and geography → **845** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,351	\$32,336	\$55,432	\$83,682	\$109,064	\$19,200
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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 WV 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
Pittsburgh Region International Student Ministries	PA	\$449,821	Director	\$146,276	\$134,724	2024
Fundacristo Missions International	TX	\$450,133	President	\$27,700	\$26,347	2023
Lord's Gym Of El Dorado County Inc	CA	\$449,700	President	\$60,000	\$49,264	2023
Highlands Church Of The Cumberlands	TN	\$449,629	Worship Pastor	\$13,500	\$13,106	2024
New Vision Christian Church	AL	\$449,556	Pastor	\$142,246	\$141,930	2024
Christ-life Ministries Inc	IA	\$449,525	Executive Director, Board President & Treasurer	\$72,835	\$73,655	2024
Love & Truth Network Inc	AZ	\$450,850	Executive Director	\$94,441	\$83,885	2024
Campus One80 Ministries Inc	NY	\$448,593	President	\$27,436	\$22,897	2024
Eternal Christendom	CA	\$448,486	President	\$52,000	\$41,471	2024
Parish Resource Center Inc	PA	\$451,557	Executive Di	\$100,512	\$95,309	2023
Benchmark Adventure Ministries Inc	TN	\$451,762	Executive Director	\$71,010	\$68,937	2024
The Nehemiah Foundation Of	OH	\$447,876	Executive Di	\$73,954	\$72,343	2024
Rig Global Dfw	TX	\$447,021	Director	\$6,099	\$5,635	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Goby International Ministries	TX	\$446,958	President	\$14,400	\$13,696	2023
Leaderstream Inc	IN	\$452,970	President	\$81,000	\$76,858	2025
Consumed Ministries	MN	\$453,217	Director	\$131,200	\$119,733	2024
Sons Of Thunder Ministries & Publications Inc	OR	\$453,285	President	\$60,000	\$51,461	2024
Cross To Light Corporation	TN	\$453,393	President	\$53,600	\$52,035	2024
Potter's Wheel Inc	KY	\$453,455	Executive Director	\$97,538	\$96,784	2024
Bible Outreach Ministries	TX	\$453,907	President	\$13,000	\$12,365	2023
Northern Light Ministries	OR	\$454,037	President, Excutive Director	\$18,624	\$16,445	2023
Ywam Washington Dc	DC	\$445,411	President	\$96,867	\$78,508	2024
See Forward Ministries	KY	\$444,634	President/executive Director	\$56,100	\$55,666	2024
Cana Family Institute	MN	\$444,364	Executive Director	\$18,951	\$17,806	2023
The Forgotten Church Inc	OK	\$444,042	President	\$26,000	\$26,442	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	845 organizations. Compensation range \$1–\$352,380; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$449,920); for reference, expenses \$509,626 and assets \$677,822.
ROLE MATCH	Scott Mullins, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	13 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	12 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 (Scott Mullins) 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 13, 2026, comparing compensation against 845 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,200 is reasonable (approximately the 13th 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 13, 2026.