

Heaven To Earth Worship Center Inc

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Daniel Powell Sr, Executive Director / CEO** (\$74,400) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

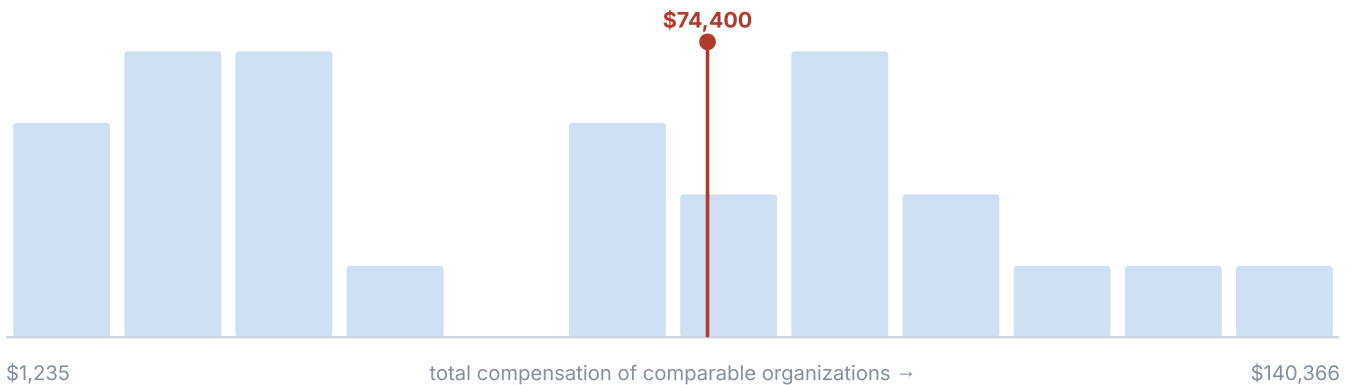
Benchmarked executive: Daniel Powell Sr — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$184,619 and \$413,328 — 0.67x to 1.50x the subject's \$275,552 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21) + FL + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography → **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,200	\$22,073	\$63,733	\$89,969	\$107,973	\$74,400
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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 FL 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
Campus House Of Christian Campus Ministry Inc	FL	\$270,177	Campus Minister	\$64,700	\$66,611	2023
Turning Point International Ministries Inc	FL	\$282,648	President	\$60,855	\$60,855	2024
Word Of Faith Christian Ministries Inc	FL	\$283,130	Executive Dir.	\$13,800	\$13,800	2024
Maximum Impact Ministries	FL	\$284,980	President	\$103,045	\$103,045	2024
Joyful Word Ministries Inc	FL	\$265,410	President/sec.	\$71,089	\$73,189	2023
Hope Africa Collective Inc	FL	\$262,320	President	\$27,600	\$27,600	2024
Eurasian Baptist Mission	FL	\$291,444	President	\$74,592	\$74,592	2024
Pure Encouragement Inc	FL	\$255,905	Executive Di	\$112,900	\$112,900	2024
Elijah Ministries Inc	FL	\$309,659	President	\$87,298	\$89,877	2023
Calling Ministry Inc	FL	\$311,698	President &	\$1,200	\$1,235	2023
Beyond The Reef Foundation Inc	FL	\$312,010	President	\$96,000	\$98,836	2023
Gotell Ministries Inc	FL	\$315,139	President	\$38,095	\$38,095	2024
Church Usa For Christ Corp	FL	\$319,351	D P	\$31,760	\$31,760	2024
Call Communications Group Inc	FL	\$322,017	President	\$90,000	\$90,000	2024
Agape Source Inc	FL	\$223,787	President	\$29,718	\$29,718	2024
Brake Ministries International	FL	\$332,074	President	\$140,366	\$140,366	2024
Walk-about-ministry Inc	FL	\$218,211	Secretary	\$14,144	\$14,562	2023
Revival Life Ministries Inc	FL	\$211,404	President	\$117,045	\$120,502	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Victory Missions Inc	FL	\$211,050	President	\$69,000	\$69,000	2024
One Kingdom Ministries Inc	FL	\$208,792	Pastor/president	\$12,600	\$12,600	2024
Ministerio Internacional Encuentro Con Dios Inc	FL	\$205,255	President	\$18,000	\$18,532	2023
New Harvest Missions International Inc	FL	\$355,577	President	\$84,000	\$84,000	2024
Jim Ryun Ministries Inc	FL	\$357,774	Treasurer	\$93,962	\$93,962	2024
Christ Fellowship Church Of God In Christ Inc	FL	\$191,246	Director/sr. Pastor	\$20,231	\$20,231	2024
Sanctuary Of Living Waters Inc	FL	\$191,007	President	\$12,455	\$12,455	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 26 organizations. Compensation range \$1,235–\$140,366; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$275,552); for reference, expenses \$162,429 and assets \$0. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Daniel Powell Sr, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	62 nd
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	54 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 (Daniel Powell Sr) 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 26 similarly situated organizations (Same NTEE sector (X21) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$74,400 is reasonable (approximately the 62nd 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.