

Heartbeat Of Lima Inc

Executive Director / CEO

EIN 237293587
OH · NTEE P50Z
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Chelsea Sunderland, Executive Director / CEO** (\$44,620) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Chelsea Sunderland — reported title "DIRECTOR", 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 (P50Z).

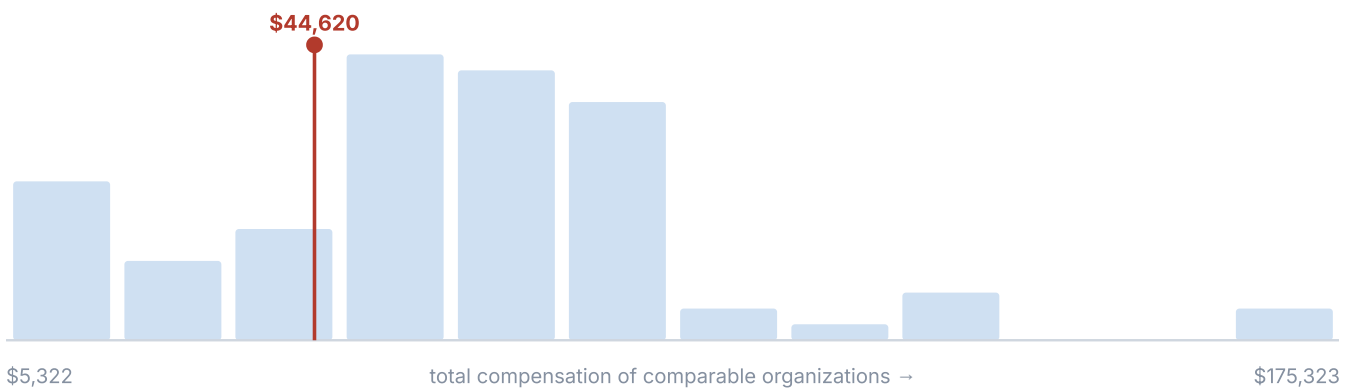
BUDGET Total revenue between \$308,662 and \$691,035 — 0.67x to 1.50x the subject's \$460,690 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P50), nationwide + budget 0.67–1.5x revenue.

80 organizations qualified on sector, size, and geography

→ **80** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,422	\$45,389	\$61,927	\$77,715	\$88,005	\$44,620
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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 OH 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
The Three Doors	VA	\$462,551	President	\$86,672	\$79,012	2024
New Jersey Together Inc	NJ	\$456,325	Executive Director	\$108,989	\$91,875	2024
Plumline Inc	TN	\$449,782	President	\$176,660	\$175,323	2024
Space Between	WA	\$445,081	Co-director	\$95,234	\$78,426	2025
Iva's Place Inc	TN	\$443,936	Executive Di	\$42,000	\$40,607	2025
Guided By Humanity	CO	\$443,274	Executive Director	\$75,000	\$67,899	2024
Odessa Links Inc	TX	\$441,803	Executive Dir.	\$57,000	\$55,424	2023
Emages Inc	IL	\$481,167	Board Member	\$60,000	\$55,693	2024
Ethiopian Community Services And Development Council Inc	DC	\$436,672	Program Director And Teacher	\$57,600	\$47,723	2024
Radical Reversal	NJ	\$486,175	Executive Director	\$22,125	\$18,651	2024
Reliable Payee Services Inc	PA	\$492,561	Executive Director	\$69,600	\$63,842	2025
Responsible Party Services Inc	PA	\$496,046	Secretary/treasurer	\$134,423	\$126,564	2024
Victory Transformation Inc	NY	\$497,444	Member	\$51,450	\$45,192	2023
Community Spring Inc	FL	\$497,960	Executive Director	\$68,500	\$59,190	2025
Supportive Community Services Inc	WI	\$499,929	Executive Dir.	\$70,462	\$71,530	2023
Senior Resource Services	CO	\$503,870	Executive Di	\$77,650	\$70,299	2024
The Center For Disability	OH	\$504,123	Executive Di	\$80,000	\$82,363	2023
Fresh Air Family Inc	AL	\$416,909	Executive Director	\$53,460	\$54,529	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bridges For Life Inc	IN	\$409,904	President And Founder	\$45,652	\$45,454	2024
All Things Possible Medical Fundraising	SC	\$409,441	Director	\$14,250	\$14,451	2023
Scores Reentry	NJ	\$405,730	Chief Executive Officer	\$63,000	\$53,107	2024
Fire Outreach Of Houston	TX	\$403,991	Secretary	\$17,500	\$16,528	2024
Abundant Hope Pregnancy	MA	\$397,165	Executive Dir.	\$57,410	\$50,147	2023
Showers Of Blessing Santa Barbara	CA	\$394,982	Executive Dir.	\$83,019	\$69,682	2023
Lasos Inc	MD	\$527,404	Executive Dir.	\$62,540	\$53,781	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	80 organizations. Compensation range \$5,322–\$175,323; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$460,690); for reference, expenses \$342,782 and assets \$923,699.
ROLE MATCH	Chelsea Sunderland, reported title " <i>DIRECTOR</i> ", 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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	24 th
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	23 rd

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 (Chelsea Sunderland) 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 80 similarly situated organizations (Same NTEE sector (P50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,620 is reasonable (approximately the 24th 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.