

Heroes' Alliance Inc

Executive Director / CEO

EIN 272819270

MI · NTEE B90

FY ending 2023-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Anika Smith, Executive Director / CEO** (\$100,622) against **every comparable organization** that fit the selection criteria — **325** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

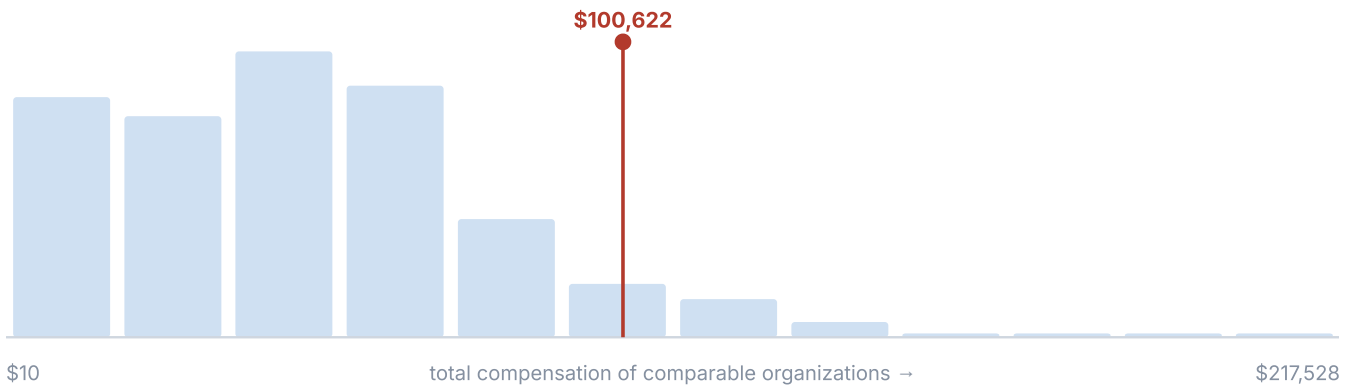
Benchmarked executive: Anika Smith — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$141,503 and \$316,798 — 0.67x to 1.50x the subject's \$211,199 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

325 organizations qualified on sector, size, and geography → **325** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,163	\$22,500	\$46,318	\$67,496	\$90,119	\$100,622
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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 MI 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
Project Imo Inc	CT	\$211,232	Executive Director	\$24,202	\$21,354	2024
Melanated Midwives Nfp	IL	\$211,091	Founder	\$50,000	\$47,624	2023
Stem Xposure	FL	\$211,413	President	\$23,000	\$20,333	2024
Acton Academy Seacoast	NH	\$210,910	Founder	\$12,308	\$11,011	2023
Mla Educational Services Inc	GA	\$210,652	Chairman	\$32,250	\$30,515	2024
Foundation For Innovation In Real Estate	IL	\$210,651	President	\$97,500	\$90,202	2024
Leader's Edge Inc	OH	\$212,360	Treasurer/secretary	\$18,000	\$17,941	2024
Mali Rising Foundation	UT	\$210,011	Executive Director	\$73,730	\$71,012	2024
Foundation Of Hope Inc	MD	\$212,430	Executive Director	\$117,879	\$103,708	2024
Green Works In Kansas City	MO	\$212,460	President	\$110,401	\$110,038	2024
New Leaf Kitchen	OH	\$209,523	Founder Director	\$43,860	\$45,007	2023
Spectrum Education Inc	FL	\$212,961	President	\$77,375	\$68,402	2024
Academy College Prep	CA	\$209,400	Technical Product Manager	\$129,180	\$108,071	2023
B Well Foundation Inc	IA	\$209,236	President	\$2,000	\$2,061	2024
Epic Christian Alliance	NH	\$214,252	President/teacher	\$1,560	\$1,355	2024
Culture Restoration Project In	DE	\$208,117	Exec Director	\$76,800	\$68,941	2025
Doctors Of Academics Learning Academy	FL	\$208,034	Ceo & President	\$30,186	\$26,685	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
North County Philanthropy Council	CA	\$208,005	Past Managing Director	\$52,739	\$42,855	2024
Common Ground Collaborative Foundation	NJ	\$214,456	President	\$58,813	\$49,415	2024
Project Rock South Inc	FL	\$214,815	Program Director	\$46,416	\$41,033	2024
Bridge Christian Academy	CA	\$207,544	President	\$15,000	\$12,189	2024
Colorado Learning Connections	CO	\$207,456	Executive Director	\$63,359	\$55,698	2025
Democrashe	CA	\$214,948	Executive Director	\$70,000	\$56,881	2024
Culper	VA	\$207,252	Coo	\$53,667	\$48,762	2024
Eagle Wings Motorcycle Association	AZ	\$206,938	Coo	\$48,000	\$43,441	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI cost of living and 2023 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 MI 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	325 organizations. Compensation range \$10–\$217,528; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$211,199); for reference, expenses \$737,720 and assets \$837,058. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Anika Smith, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	92 nd
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	87 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 (Anika Smith) 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 325 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100,622 is reasonable (approximately the 92nd 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.