

Cancer Association Of Mercer County

Executive Director / CEO

EIN 341849030
OH · NTEE G30Z
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Valerie Heitkamp, Executive Director / CEO** (\$36,073) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Valerie Heitkamp — 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

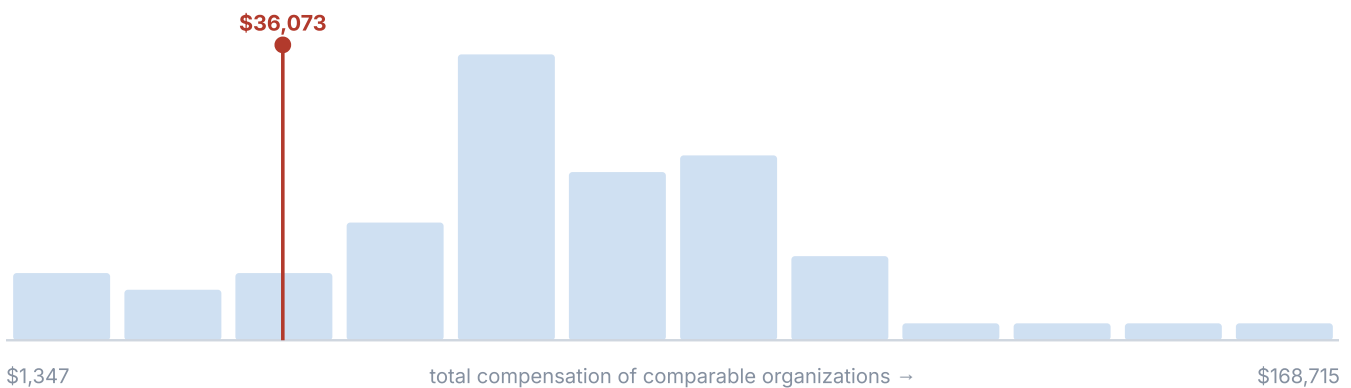
SECTOR Organizations sharing the subject's NTEE classification (G30Z).

BUDGET Total revenue between \$245,382 and \$549,364 — 0.67x to 1.50x the subject's \$366,243 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (G30), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,562	\$36,073	\$51,269	\$69,045	\$88,798	\$105,021	\$168,715
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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
Columbia Basin Cancer Foundation	WA	\$364,731	Executive Director	\$72,000	\$60,862	2023
The Ferrari Kid	TX	\$364,235	Ceo/executive Director	\$74,800	\$68,618	2024
Testicular Cancer Awareness	CO	\$370,173	Founder & Ce	\$71,288	\$62,687	2024
The Breast Cancer Survivors Network	GA	\$371,865	President & Ceo	\$1,500	\$1,347	2025
Starlite Shores Family Camp	MI	\$373,764	Executive Di	\$23,808	\$22,536	2024
Children's Neuroblastoma Cancer	IL	\$375,569	President/treasurer	\$70,000	\$63,111	2024
The National Witness Project Inc	NY	\$352,895	Executive Director	\$70,000	\$59,721	2023
Jessica June Children's Cancer	FL	\$379,688	President/ce	\$93,467	\$80,522	2024
American Lung Cancer Screening	NC	\$381,744	President	\$8,000	\$7,580	2024
Kids & Art Foundation	CA	\$385,033	Ceo	\$119,529	\$94,653	2024
Oral Cancer Foundation Hill	NM	\$347,299	President	\$70,000	\$69,045	2024
Thriving Pink Inc	CA	\$385,329	Executive Director	\$59,949	\$47,473	2024
Michigan Institute Of Urology Men's	MI	\$347,122	Executive Director	\$75,000	\$73,089	2023
Aurora Integrated Oncology Foundation	TN	\$385,373	Chief Executive Officer	\$170,001	\$168,715	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wisconsin Ovarian Cancer Alliance Inc	WI	\$387,377	Executive Dir.	\$98,620	\$94,453	2024
Legacy Of Hope	PA	\$340,430	President	\$62,500	\$61,258	2022
Cancer Patient Support Program	VT	\$338,908	Exec Director	\$75,098	\$69,319	2024
National Alliance Of State Prostate	CA	\$397,462	President	\$134,588	\$106,578	2024
Cancer Resources For Elkhart County	IN	\$402,012	Executive Di	\$99,287	\$96,020	2024
Neuroendocrine Cancer Awareness Network	NY	\$405,089	Exec Director	\$127,650	\$105,782	2024
Breast Friends	OR	\$406,185	Executive Director	\$45,927	\$39,113	2024
Vessel Of Honour Ministries Inc	TN	\$323,115	Executive Director	\$50,802	\$48,971	2024
Berrien County Cancer Services Inc	MI	\$412,437	Executive Director	\$88,407	\$86,155	2023
Tracys Kids Inc	MD	\$315,682	President, Board Member	\$60,000	\$52,962	2023
Partners For Breast Cancer Careinc	FL	\$420,454	Executive Di	\$99,245	\$85,501	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 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	65 organizations. Compensation range \$1,347–\$168,715; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$366,243); for reference, expenses \$251,000 and assets \$760,965.
ROLE MATCH	Valerie Heitkamp, reported title "DIRECTOR", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	14 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	17 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 (Valerie Heitkamp) 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 65 similarly situated organizations (Same NTEE sector (G30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$36,073 is reasonable (approximately the 14th 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.