

# Heartstrings Counseling Inc

Executive Director / CEO

EIN 463525843

CA · NTEE F60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Darla Gale, Executive Director / CEO** (\$90,000) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Darla Gale — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (F60).

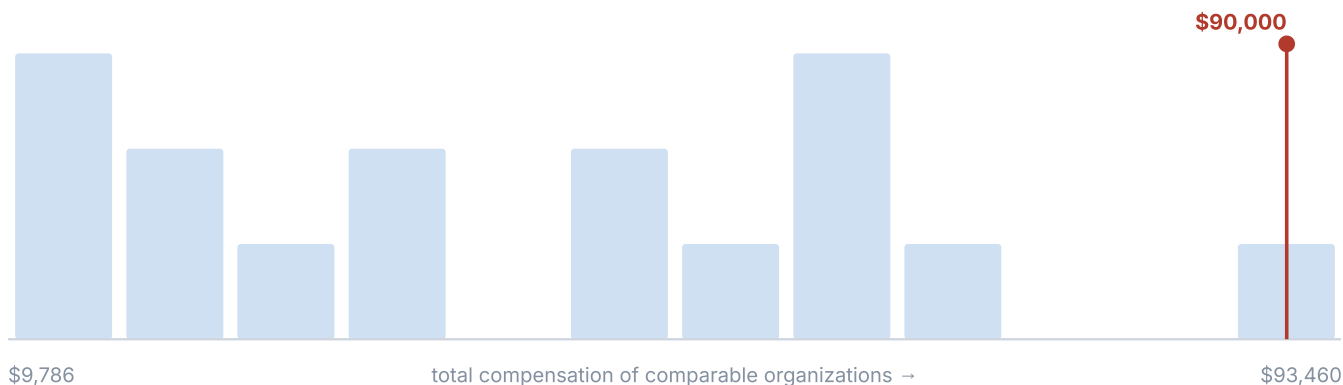
**BUDGET** Total revenue between \$206,731 and \$462,832 — 0.67x to 1.50x the subject's \$308,555 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (F60) + CA + budget 0.67–1.5x revenue.

**16** organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,897	\$21,445	\$42,659	\$60,177	\$65,703	\$90,000
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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 CA 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
<a href="#">The Bridge Restoration Ministry Napa</a>	CA	\$312,035	Executive Director	\$60,750	<b>\$60,750</b>	2023
<a href="#">Hope For Healthy Families Counseling Center</a>	CA	\$315,277	Ceopresident	\$16,929	<b>\$16,443</b>	2024
<a href="#">Aragon &amp; Hernandez Social Services</a>	CA	\$319,881	Chief Executive Officer	\$36,140	<b>\$35,103</b>	2024
<a href="#">Cornerstone Center For Counseling</a>	CA	\$287,709	President	\$49,811	<b>\$49,811</b>	2023
<a href="#">Touchstone Counseling Service Inc</a>	CA	\$337,945	Secretary	\$13,351	<b>\$13,351</b>	2023
<a href="#">Fishbowl Ministries Inc</a>	CA	\$340,847	President	\$22,434	<b>\$21,790</b>	2024
<a href="#">The Relationship Resource</a>	CA	\$349,231	Executive Dir.	\$57,457	<b>\$57,457</b>	2023
<a href="#">Emerge Center For Social And Emotional Learning</a>	CA	\$267,436	Executive Director	\$37,352	<b>\$36,280</b>	2024
<a href="#">Positive Communication Practices Inc</a>	CA	\$256,977	President	\$93,460	<b>\$93,460</b>	2023
<a href="#">Center For Early Childhood Connections</a>	CA	\$256,654	Secretary And Co-executive Director	\$49,038	<b>\$49,038</b>	2023
<a href="#">Yesh Tikva Inc</a>	CA	\$253,135	Executive Dir.	\$70,655	<b>\$70,655</b>	2023
<a href="#">4c Children And Family</a>	CA	\$251,266	Ceo	\$10,075	<b>\$9,786</b>	2024
<a href="#">Caldwell-clark</a>	CA	\$242,381	President	\$29,600	<b>\$28,751</b>	2024
<a href="#">One Recovery</a>	CA	\$226,696	President	\$62,500	<b>\$60,707</b>	2024
<a href="#">Narrative Initiatives San Diego</a>	CA	\$223,255	Director	\$21,014	<b>\$20,411</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Shielding The Frontline Kern County Inc</a>	CA	\$412,313	Executive Dir.	\$60,000	<b>\$60,000</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 16 organizations. Compensation range \$9,786–\$93,460; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$308,555); for reference, expenses \$334,468 and assets \$84,224.

**ROLE MATCH** Darla Gale, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	94 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	94 <sup>th</sup>
Reportable pay only (column D), adjusted	94 <sup>th</sup>
All sources (D + E + F), adjusted	94 <sup>th</sup>

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 (Darla Gale) 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 16 similarly situated organizations (Same NTEE sector (F60) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,000 is reasonable (approximately the 94<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.