

# Heart Inclusive Arts Community

Executive Director / CEO

EIN 471069422  
 SC · NTEE E50  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Sierra Garland, Executive Director / CEO** (\$46,142) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43<sup>rd</sup>** percentile of comparable organizations within the typical range

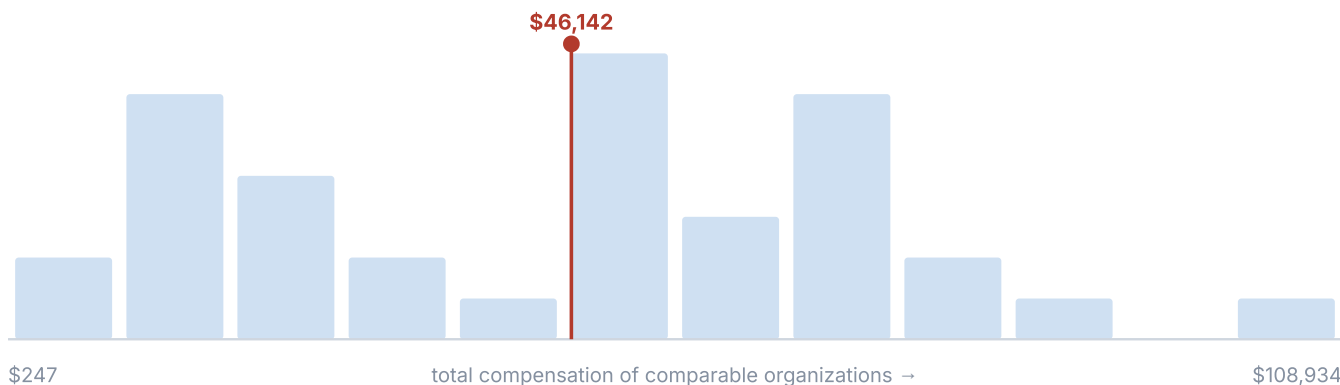
**Benchmarked executive:** Sierra Garland — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E50).
BUDGET	Total revenue between \$136,834 and \$306,345 — 0.67x to 1.50x the subject's \$204,230 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E50), nationwide + budget 0.67–1.5x revenue.

**35** organizations qualified on sector, size, and geography → **35** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,298	\$20,209	\$50,383	\$64,044	\$73,476	\$46,142
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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 SC 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="#">Chick A Dee Acres Farm Inc</a>	WI	\$204,872	President	\$52,500	<b>\$52,556</b>	2023
<a href="#">Beth Sholom Rehab Clinic</a>	VA	\$207,238	President & Ceo	\$16,710	<b>\$15,465</b>	2023
<a href="#">Fortis Therapy Center</a>	TX	\$207,643	Executive Director	\$56,801	<b>\$54,464</b>	2023
<a href="#">Hope Springs Equestrian Therapy Inc</a>	PA	\$209,781	Executive Director	\$75,153	<b>\$69,778</b>	2024
<a href="#">Hilltop Horizons Inc</a>	PA	\$211,681	Executive Di	\$38,462	<b>\$35,711</b>	2024
<a href="#">Houston County Volunteer Medical Clinic</a>	GA	\$196,630	Director	\$51,865	<b>\$48,554</b>	2024
<a href="#">Remount Foundation</a>	CO	\$212,567	Founder	\$42,778	<b>\$39,319</b>	2023
<a href="#">Higher Ground Healing</a>	CO	\$189,695	President	\$1,500	<b>\$1,339</b>	2024
<a href="#">Mini Therapy Horses</a>	CA	\$220,491	Director	\$27,588	<b>\$22,180</b>	2024
<a href="#">Spirit Club Foundation Inc</a>	MD	\$186,405	Executive Director	\$81,300	<b>\$70,767</b>	2024
<a href="#">Aphasia Center Of California</a>	CA	\$185,067	Exec Directo	\$28,484	<b>\$22,900</b>	2024
<a href="#">The Hands Of Christ Inc</a>	TN	\$179,547	President	\$64,032	<b>\$62,666</b>	2024
<a href="#">Small Miracles Therapeutic</a>	TN	\$229,287	Executive Di	\$51,482	<b>\$50,383</b>	2024
<a href="#">The Medicine Horse Center</a>	CO	\$233,473	Executive Dir.	\$63,232	<b>\$56,451</b>	2024
<a href="#">Meg Foundation</a>	CO	\$238,925	Executive Director	\$122,019	<b>\$108,934</b>	2024
<a href="#">Adaptive Physical Education</a>	CA	\$246,621	Vice President	\$62,388	<b>\$50,157</b>	2024
<a href="#">Heartstrides Therapeutic Riding</a>	WA	\$251,000	Founding Director	\$60,625	<b>\$50,536</b>	2024
<a href="#">Hopewell Ranch Inc</a>	MI	\$251,146	Executive Di	\$21,300	<b>\$21,074</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Gestalt Training Institute Of Philadelphia Inc</a>	PA	\$252,225	Ex. Director Until 1/20/23	\$61,300	<b>\$58,597</b>	2023
<a href="#">Help Me Grow Pediatric Rehab Services</a>	NH	\$256,370	Executive Director	\$22,500	<b>\$19,343</b>	2024
<a href="#">Stable Friendships Foundation Inc</a>	NY	\$258,980	Vice President	\$21,000	<b>\$17,668</b>	2024
<a href="#">Central New York Regional Emergency</a>	NY	\$261,182	Excutive Director	\$90,934	<b>\$74,532</b>	2025
<a href="#">Wilderwood Equine Therapy</a>	NM	\$263,853	Executive Di	\$81,625	<b>\$81,739</b>	2024
<a href="#">Healing Reins Of Kentucky Inc</a>	KY	\$271,770	Director	\$14,095	<b>\$14,099</b>	2024
<a href="#">Center For Adaptive Riding</a>	NV	\$280,867	Former Executive Director	\$10,500	<b>\$9,799</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	35 organizations. Compensation range \$247–\$108,934; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$204,230); for reference, expenses \$213,827 and assets \$65,804.
ROLE MATCH	Sierra Garland, reported title <i>"EXECUTIVE DIRECTOR"</i> , 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	43 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	43 <sup>rd</sup>
Reportable pay only (column D), adjusted	43 <sup>rd</sup>
All sources (D + E + F), adjusted	37 <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 (Sierra Garland) 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 35 similarly situated organizations (Same NTEE sector (E50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,142 is reasonable (approximately the 43<sup>rd</sup> 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.