

Healthy Communities Of Southern

Executive Director / CEO

This analysis benchmarks the total compensation of **Melissa Nelms, Executive Director / CEO** (\$18,564) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

Benchmarked executive: Melissa Nelms — reported title "SECRETARY", 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 (S20).

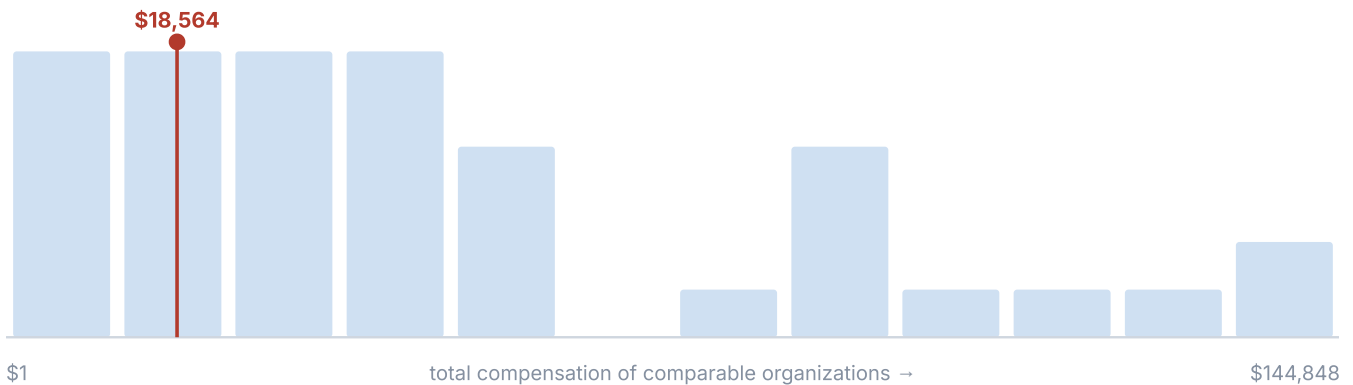
BUDGET Total revenue between \$42,208 and \$94,497 — 0.67x to 1.50x the subject's \$62,998 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography

→ **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,722	\$17,284	\$37,757	\$75,508	\$105,660	\$18,564
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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
Main Street Elkader	IA	\$64,493	Executive Director	\$13,565	\$17,656	2024
Friends Of Bastrop Main Street Inc	LA	\$65,091	Exec. Director	\$17,346	\$22,705	2024
Personal Affordable Living Inc	CO	\$60,636	Director	\$15,055	\$17,160	2024
Trellis Community Development	AZ	\$60,219	Ceo (Thru July 2024)	\$5,027	\$5,747	2024
Bridge Homes Inc	CA	\$59,215	Vice President & Cfo/director	\$120,312	\$127,143	2023
Aledo Main Street Inc Nfp	IL	\$59,053	Executive Di	\$46,230	\$52,634	2025
Main Street Lawrenceburg	TN	\$59,050	Executive Director	\$36,205	\$45,238	2024
Jefferson Street United Merchants	TN	\$58,984	Executive Di	\$10,600	\$13,636	2023
Community Growth Foundation	CO	\$67,203	President	\$23,812	\$27,142	2024
Fells Point Main Street Inc	MD	\$68,891	Executive Dir.	\$13,364	\$14,852	2024
Downtown Branson Betterment Assoc	MO	\$69,440	Executive Di	\$39,793	\$53,695	2022
Athens Housing Ventures Fund Inc	GA	\$70,276	Former Presi	\$2,210	\$2,719	2023
Main Street Manning	IA	\$70,570	Executive Di	\$11,520	\$14,994	2024
Ghf Residential Services	ME	\$54,863	President/ceo	\$96,584	\$114,964	2024
Bridgeport Generation Now Votes	CT	\$72,569	President	\$43,939	\$48,973	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pedro Bay Benefits Corporation Inc	AK	\$52,061	Executive Di	\$38,880	\$44,186	2024
Alpha Alpha Lambda Community Development Inc	NJ	\$74,012	Director	\$1	\$1	2024
Business Resource And Investment Service	NY	\$50,081	Executive Director	\$134,848	\$144,848	2024
Cam Foundation	CA	\$76,141	President	\$40,000	\$41,058	2024
Corryville Community Development	OH	\$48,782	Executive Director (Until 3/31/23)	\$104,977	\$136,073	2023
Madrone Community Development Foundation	CA	\$48,054	President	\$33,750	\$34,643	2024
Corporacion Ele	CA	\$78,877	Director	\$24,000	\$24,635	2024
Glcac Support Corporation	MA	\$79,280	President	\$32,024	\$34,208	2024
Spokane Area Business Foundation	WA	\$79,356	Ceo & Director	\$27,509	\$29,277	2024
Greater East St Louis Community	IL	\$80,202	Executive Director	\$45,050	\$52,648	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2025 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.

● Sample, role match & sensitivity

PEER COUNT **38** organizations. Compensation range \$1–\$144,848; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$62,998); for reference, expenses \$67,337 and assets \$306,886.

ROLE MATCH Melissa Nelms, reported title "*SECRETARY*", 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 12 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	29 th
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	21 st

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 (Melissa Nelms) 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 38 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,564 is reasonable (approximately the 29th 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.