

# Heartfelt Tidbits Inc

Executive Director / CEO

EIN 812806786  
OH · NTEE J22  
FY ending 2024-12-31  
June 9, 2026

This analysis benchmarks the total compensation of **Sheryl Rajbhandari, Executive Director / CEO** (\$80,500) against **every comparable organization** that fit the selection criteria — **79** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sheryl Rajbhandari — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (J22).

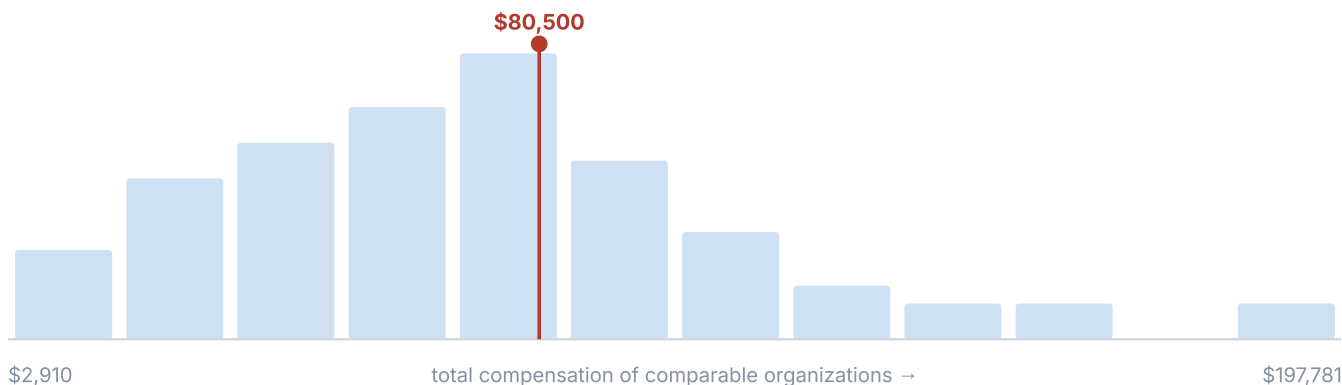
**BUDGET** Total revenue between \$253,463 and \$567,456 — 0.67x to 1.50x the subject's \$378,304 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (J22), nationwide + budget 0.67–1.5x revenue.

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

→ **79** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,083

\$47,093

\$69,622

\$88,218

\$117,280

**\$80,500**



## ■ 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
<a href="#">Urban Ed Inc</a>	DC	\$379,011	President	\$106,855	<b>\$88,531</b>	2024
<a href="#">Propel Network Inc</a>	NY	\$381,193	Educational Consultant	\$83,000	<b>\$70,812</b>	2024
<a href="#">Young Leaders Council</a>	TN	\$388,792	Executive Director	\$88,250	<b>\$87,582</b>	2024
<a href="#">Reach Out First Inc</a>	NC	\$394,049	Executive Director	\$71,366	<b>\$69,622</b>	2024
<a href="#">Chicago Center For Arts And Technology</a>	IL	\$359,049	Sr. Dir. Of Edu. Excellence	\$168,628	<b>\$156,522</b>	2024
<a href="#">Michigan Indian Employment And</a>	MI	\$356,915	Executive Director	\$79,830	<b>\$80,094</b>	2023
<a href="#">Attleboro Area School To Career</a>	MA	\$401,358	Executive Direc	\$25,568	<b>\$21,134</b>	2025
<a href="#">Conexion Inc</a>	MA	\$404,349	Executive Director	\$137,960	<b>\$117,049</b>	2024
<a href="#">Ironworkers 549 Joint Apprenticeship Training Fund</a>	WV	\$405,210	President	\$64,084	<b>\$65,511</b>	2024
<a href="#">Bricklayers Local 1 Md Va &amp; Dc</a>	MD	\$351,202	Vice Chairman	\$39,290	<b>\$34,681</b>	2024
<a href="#">Torch 180</a>	MI	\$405,826	President	\$63,250	<b>\$61,639</b>	2024
<a href="#">Sheet Metal Contracting Industry</a>	PA	\$348,144	Trustee	\$76,513	<b>\$72,040</b>	2024
<a href="#">Youths Unleashed Corp</a>	FL	\$347,605	Vice President	\$45,000	<b>\$39,913</b>	2024
<a href="#">Local 470 Apprenticeship Fund</a>	SC	\$346,177	Training Director/trustee	\$61,473	<b>\$60,550</b>	2024
<a href="#">United Methodist College</a>	VA	\$412,993	Dean And Exec Director	\$105,060	<b>\$93,306</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Oakwood Arts Inc</a>	VA	\$342,805	Executive Director	\$54,550	<b>\$49,729</b>	2024
<a href="#">Tech Frederick Inc</a>	MD	\$341,979	Executive Director	\$114,025	<b>\$100,649</b>	2024
<a href="#">Automotive Mentoring Group Inc</a>	IL	\$340,495	President	\$91,987	<b>\$87,905</b>	2023
<a href="#">Western Pennsylvania Apprenticeship</a>	PA	\$340,147	Director	\$73,232	<b>\$68,951</b>	2024
<a href="#">Laborers Agc Apprenticeship Training &amp;</a>	WA	\$337,413	Training Director	\$77,707	<b>\$65,686</b>	2024
<a href="#">Second Chance Center Of Hope</a>	OH	\$335,700	Director	\$43,900	<b>\$43,900</b>	2024
<a href="#">Training Grounds Inc</a>	DC	\$335,337	Executive Dir.	\$95,306	<b>\$81,295</b>	2023
<a href="#">Uaw Center For Manufacturing A Green</a>	CA	\$422,693	Executive Dir.	\$59,707	<b>\$48,678</b>	2024
<a href="#">Puzzle Piece Pastries</a>	GA	\$422,873	Director	\$49,831	<b>\$47,306</b>	2024
<a href="#">Midlands Mechanical Apprentice Coal</a>	SC	\$332,386	President	\$14,400	<b>\$14,184</b>	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 2024 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 79 organizations. Compensation range \$2,910–\$197,781; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$378,304); for reference, expenses \$414,691 and assets \$190,811.

<b>ROLE MATCH</b>	Sheryl Rajbhandari, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	4 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	66 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	61 <sup>st</sup>
Reportable pay only (column D), adjusted	75 <sup>th</sup>
All sources (D + E + F), adjusted	59 <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 (Sheryl Rajbhandari) 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 79 similarly situated organizations (Same NTEE sector (J22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,500 is reasonable (approximately the 66<sup>th</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.