

Heavy Hands Heavy Hearts Foundation

Executive Director / CEO

EIN 814517482

CO · NTEE P20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lumumba Sayers, Executive Director / CEO** (\$75,000) against **every comparable organization** that fit the selection criteria — **162** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

Benchmarked executive: Lumumba Sayers — reported title “Board Member”, 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 (P20).

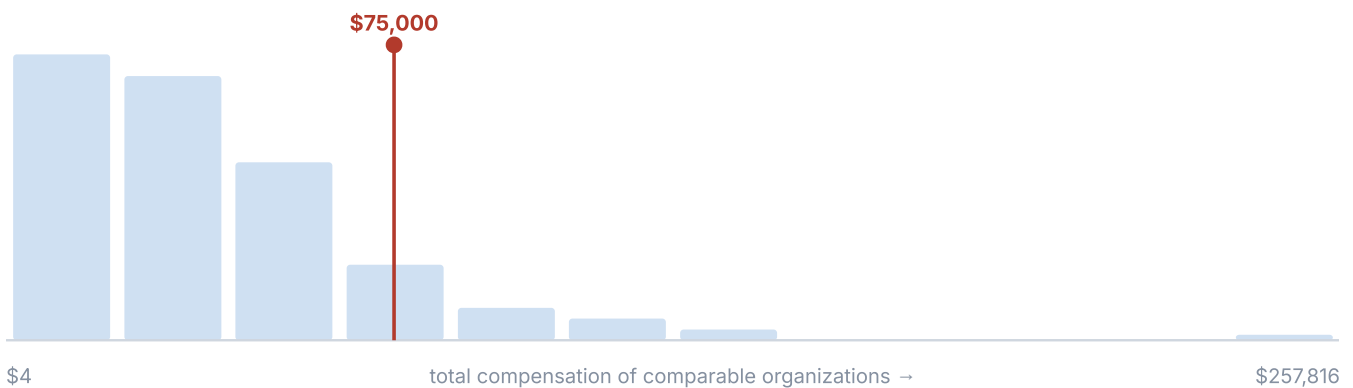
BUDGET Total revenue between \$61,950 and \$138,696 — 0.67x to 1.50x the subject's \$92,464 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

162 organizations qualified on sector, size, and geography

→ **162** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$6,873	\$16,304	\$31,439	\$55,968	\$77,121	\$75,000
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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 CO 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
Transforming Power Fund	MI	\$93,303	Executive Director	\$56,538	\$59,113	2024
Love Inc Of Eagle River	AK	\$91,503	Executive Di	\$6,965	\$6,944	2023
Rainbow Farms Inc	MS	\$90,937	President	\$27,000	\$30,461	2024
Bishop Joseph Ministries Inter	SD	\$89,921	President	\$42,000	\$48,341	2023
Lincoln Road Llc	ID	\$89,749	Chief Executive Officer	\$6,686	\$7,205	2024
Mahp Foundation	MI	\$95,623	President	\$26,287	\$27,485	2024
Emotional Health Institute	CA	\$95,630	Admin	\$4	\$4	2024
Arc Of Wayne Foundation Inc	NY	\$96,113	Chief Executive Officer	\$19,703	\$18,035	2024
Manna Cafe Ci	VA	\$88,530	President	\$29,548	\$28,900	2024
Honor Bound Foundation Inc	CT	\$88,313	President	\$74,983	\$71,217	2024
St Marys Outreach Inc	OR	\$96,779	Co Director	\$4,200	\$4,068	2023
Hope For Grieving Families	VA	\$88,080	Executive Director	\$47,917	\$46,866	2024
Voices Of Mercy Outreach Ministries Inc	LA	\$96,889	President	\$15,380	\$17,155	2024
Grant Road Holdings Inc	AZ	\$96,949	Ceo	\$57,526	\$56,042	2024
Selflessservice Inc	PA	\$87,194	Executive Di	\$28,800	\$29,952	2023
United Way Of Adams County Indiana Inc	IN	\$97,834	Executive Director	\$30,000	\$31,221	2025
Common Place Inc	IL	\$97,878	President/ceo	\$4,265	\$4,373	2023
Juan Diez Rancheros	IA	\$86,839	Pres/exec Dir	\$47,537	\$52,725	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Winchester-frederick-clark Faith	VA	\$86,677	Executive Di	\$32,656	\$32,883	2023
True Community Development Corporation	NY	\$86,648	Executive Director	\$33,150	\$31,240	2023
Assist - Flathead Valley	MT	\$86,611	System Ceo	\$37,517	\$42,175	2023
Girls Health Period	OH	\$98,357	President	\$42,058	\$46,456	2023
Black Child Development Institute Colorado	CO	\$86,471	Affiliate President	\$31,582	\$31,582	2023
Flickinger Learning Center	IA	\$85,672	Executive Director	\$54,942	\$59,367	2025
Believe Community Services Inc	FL	\$85,360	Executive Director	\$325	\$318	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	162 organizations. Compensation range \$4–\$257,816; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$92,464); for reference, expenses \$348,000 and assets \$111,741. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Lumumba Sayers, reported title <i>"Board Member"</i> , 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	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	90 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	77 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 (Lumumba Sayers) 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 162 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,000 is reasonable (approximately the 90th 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.