

The Open Table

Executive Director / CEO

This analysis benchmarks the total compensation of **Matthew Heim, Executive Director / CEO** (\$91,420) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

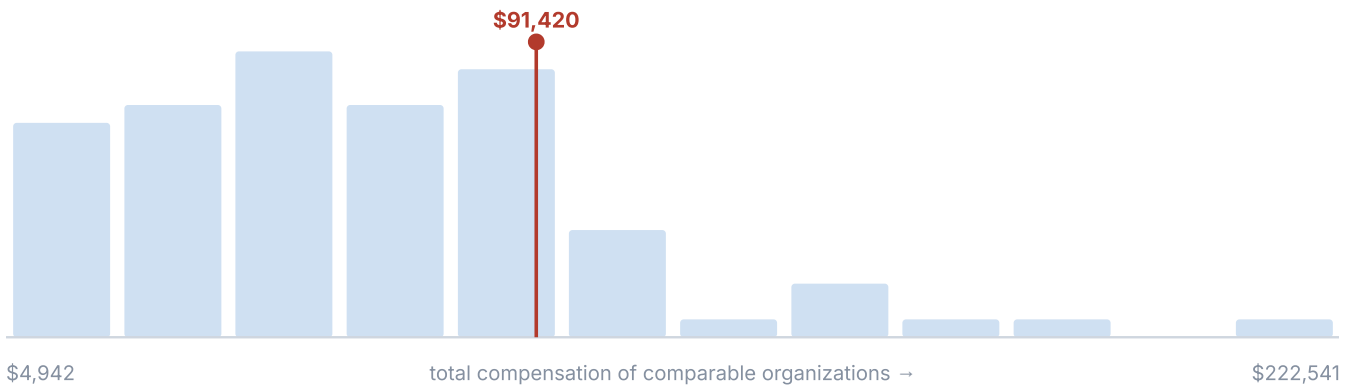
Benchmarked executive: Matthew Heim — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F60).
BUDGET	Total revenue between \$137,520 and \$307,881 — 0.67x to 1.50x the subject's \$205,254 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F60), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography → **82** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,581	\$33,657	\$59,124	\$82,713	\$102,984	\$91,420
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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
Dream Big Wellness	WA	\$204,927	President	\$81,582	\$84,587	2024
The Good Death Foundation	CA	\$204,787	Ceo	\$4,800	\$4,942	2023
Bridge Inter Faith Services Inc	NJ	\$205,969	Chairman	\$57,600	\$59,557	2024
Chicago Veterans	IL	\$204,484	Executive Director	\$84,761	\$96,502	2024
Community Counseling Institute Inc	WA	\$206,388	Director	\$48,269	\$50,047	2024
The Four Health Family Resource Center	MI	\$209,414	Executive Director	\$12,864	\$14,980	2025
Check Your Compass	MA	\$209,497	President	\$133,960	\$139,408	2024
Angels Of Mercy Inc	NY	\$200,555	President	\$48,925	\$51,198	2024
Baptist Counseling Center	NC	\$213,339	Executive Direc	\$100,298	\$120,017	2024
The Childrens Treehouse Foundation	CO	\$196,554	Executive Director	\$100,000	\$111,045	2024
Centerpeace Inc	TX	\$218,839	Executive Di	\$21,000	\$24,327	2024
Brothers On A Road Less Traveled Inc	VA	\$219,548	Executive Director	\$74,571	\$85,847	2023
Nueva Luz Foundation	TX	\$220,353	Clinical Director And Board Vp	\$41,667	\$49,695	2023
Narrative Initiatives San Diego	CA	\$223,255	Director	\$21,014	\$21,014	2024
Childrens Grief Center Of The	MI	\$184,323	Executive Dir.	\$67,000	\$82,453	2023
One Recovery	CA	\$226,696	President	\$62,500	\$62,500	2024
Changing Lanes Ministries Inc	OK	\$226,786	Executive Direc	\$104,041	\$132,673	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Counseling Center Of Highlands	NC	\$227,552	Executive Director	\$35,299	\$42,239	2024
Serenity Life Resource Center Inc	MO	\$179,638	Executive Director	\$70,920	\$86,989	2024
On Our Own Of Anne Arundel County	MD	\$179,302	Executive Di	\$56,780	\$63,291	2023
Heart Tones Inc	TX	\$232,702	President	\$71,334	\$85,077	2023
Counselors Obediently Preventing Substance Abuse	MO	\$175,949	Exeuctive Director	\$21,675	\$27,371	2023
Nami Of Washington County Inc	WI	\$236,311	Executive Di	\$65,000	\$78,614	2024
Children Are A Gift Foundation	TX	\$171,045	Former Exec Dir	\$13,063	\$15,133	2024
Path Of Life	WA	\$239,938	Executive Di	\$67,725	\$70,219	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 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 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	82 organizations. Compensation range \$4,942–\$222,541; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$205,254); for reference, expenses \$240,594 and assets \$28,427.
ROLE MATCH	Matthew Heim, reported title <i>"Executive Dir."</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	83 rd
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	84 th
All sources (D + E + F), adjusted	82 nd

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 (Matthew Heim) 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 82 similarly situated organizations (Same NTEE sector (F60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$91,420 is reasonable (approximately the 83rd 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.