

Heritage Mission Foundation Inc

Executive Director / CEO

EIN 364532193

IN · NTEE B11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Benjamin L Mains, Executive Director / CEO** (\$23,800) against **every comparable organization** that fit the selection criteria — **112** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

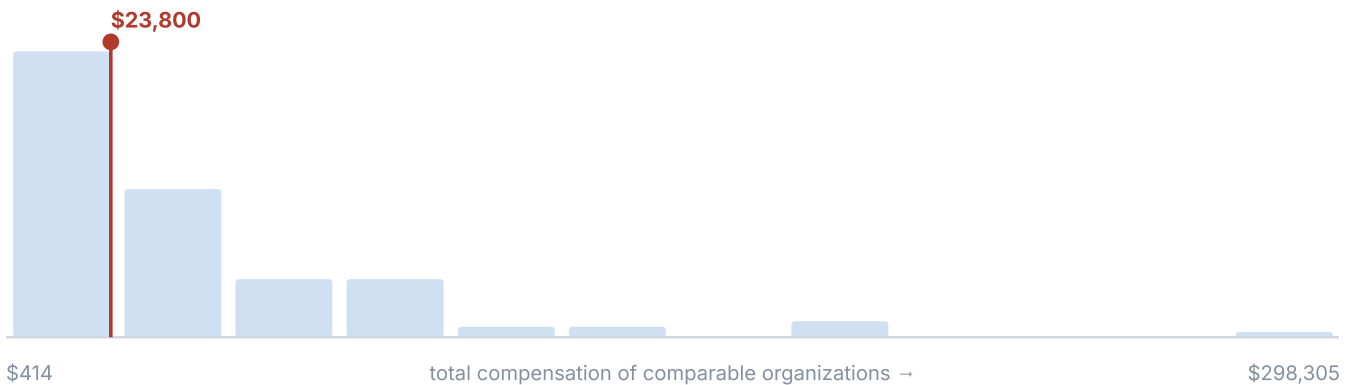
Benchmarked executive: Benjamin L Mains — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$129,207 and \$289,270 — 0.67x to 1.50x the subject's \$192,847 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

112 organizations qualified on sector, size, and geography → **112** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,756	\$14,827	\$25,899	\$56,474	\$85,218	\$23,800
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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 IN 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
La Vega Pirates Education Foundation	TX	\$194,234	Executive Director	\$10,000	\$9,486	2024
Argyle Education Foundation	TX	\$197,529	Aef Director	\$77,120	\$73,153	2024
Clark-pleasant Education Foundation	IN	\$197,871	Executive Di	\$19,100	\$19,100	2024
Microenterprise Collaborative	CA	\$187,555	Executive Dir.	\$106,411	\$89,706	2023
Vanguard School Foundation Inc	FL	\$198,554	Head Of School	\$18,159	\$16,654	2023
Harbor Springs Ram Boosters	MI	\$186,815	Treasurer	\$3,600	\$3,524	2024
Bfb Foundation Inc	NC	\$199,887	Executive Director (Ended 5/2023)	\$18,750	\$18,914	2023
Chico Cheer All Stars Inc	CA	\$184,735	Director And President	\$30,000	\$24,565	2024
Lee County Education Foundation	NC	\$184,531	Executive Director	\$4,500	\$4,539	2023
The Citadel Real Estate Foundation	SC	\$201,708	Executive Director	\$122,625	\$124,892	2023
Whitefish School District Education Foundation	MT	\$202,027	Executive Director	\$22,917	\$23,425	2024
Concordia Lutheran Schools Of Omaha	NE	\$183,176	President	\$67,643	\$71,028	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Winchester Education Foundation Inc	VA	\$181,748	Executive Director	\$14,394	\$13,568	2023
St Charles City County Library	MO	\$180,821	Library Foundation Directo	\$17,144	\$17,219	2024
Mike Steele Foundation For Communities In Schools	TX	\$180,023	President & Ceo	\$8,035	\$7,622	2024
Savannah Classical Academy	GA	\$179,227	Executive Di	\$110,557	\$108,526	2023
Putnam Education Partnership Foundation	TN	\$208,115	Director	\$23,200	\$23,125	2024
St Cloud State University Alumni	MN	\$209,881	Executive Director	\$25,055	\$23,476	2024
Peace Academic Center Inc	KS	\$210,137	Secretary/administrator	\$36,000	\$37,969	2023
Friends Of Upland Choral Music	CA	\$172,068	Treasurer	\$7,200	\$5,743	2025
The Educators' Cooperative	TN	\$214,686	Executive Director	\$40,000	\$39,870	2024
Eccs Building Company	MN	\$170,500	Chair	\$17,689	\$17,064	2023
Trinity Education Foundation	WA	\$215,309	Interim Executive Director	\$83,062	\$72,601	2023
Lancaster-lebanon Education Foundat	PA	\$168,501	Exec Dir At	\$92,968	\$87,914	2024
Friends Of The Pool Inc	FL	\$217,448	Executive Director	\$44,000	\$40,354	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	112 organizations. Compensation range \$414–\$298,305; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$192,847); for reference, expenses \$110,817 and assets \$687,900. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Benjamin L Mains, reported title " <i>SECRETARY</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	49 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	45 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	54 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 (Benjamin L Mains) 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 112 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,800 is reasonable (approximately the 45th 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.