

Heart Mind Foundation

Executive Director / CEO

EIN 471139341

NC · NTEE W99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Vincent Horn, Executive Director / CEO** (\$429) 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 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Vincent Horn — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (W99).

BUDGET Total revenue between \$76,855 and \$172,063 — 0.67x to 1.50x the subject's \$114,709 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (W), 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



\$50

total compensation of comparable organizations →

\$283,178

\$2,421

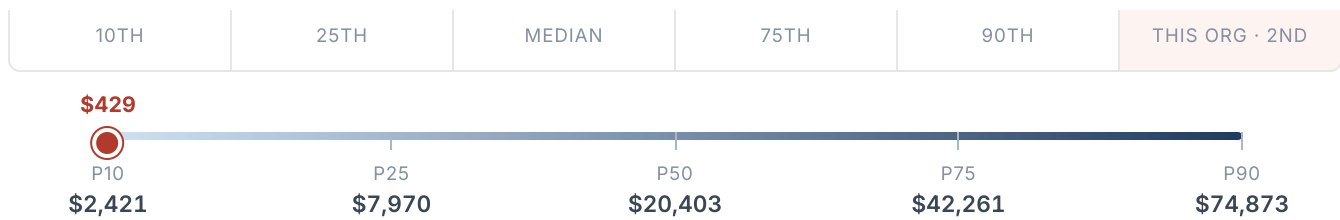
\$7,970

\$20,403

\$42,261

\$74,873

\$429



■ 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 NC 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
Gen Richard G Stillwell Korean War	VA	\$114,696	President	\$100,000	\$93,446	2024
Water Resources Association Of The	PA	\$111,947	Executive Dir.	\$86,869	\$86,316	2023
Hershey Memorial Post 3502 Canteen	PA	\$117,525	Canteen Mana	\$40,905	\$40,644	2023
Veteran Business Project Inc	IL	\$118,064	Ceo	\$72,500	\$68,981	2024
American Legion Post 12	VT	\$109,920	Finance Offi	\$15,000	\$14,612	2024
American Forum	DC	\$119,537	Executive Director	\$83,038	\$70,522	2024
Bike Delaware	DE	\$119,691	Executive Director	\$48,000	\$45,486	2024
American Legion Post 87	NC	\$120,375	Finance Officer	\$2,200	\$2,265	2023
State Review Of Oil And Natural Gas	CO	\$120,382	Executive Di	\$81,000	\$75,169	2024
Servicemen's Club Inc	MN	\$108,950	Club Manager	\$40,062	\$39,443	2023
The American Legion Northridge Post 746 Memorial Building Inc	OH	\$120,835	Bartender	\$4,313	\$4,307	2025
Delaware Family Policy Council Inc	DE	\$108,525	President & Executive Director	\$35,041	\$33,206	2024
Lebaron Post Home Association	PA	\$107,789	Director	\$4,700	\$4,670	2023
Codecycle-org	CA	\$121,766	Executive Di	\$29,428	\$24,593	2024
Cecil Field Powmia Memorial Inc	FL	\$107,335	Director	\$10,408	\$9,463	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ellicottville Memorial Post 65	NY	\$107,216	Commander	\$11,349	\$10,218	2023
Hand In Hand Partnership	AL	\$125,038	Secretary And Treasurer	\$67,084	\$72,211	2023
Loving Our Cities Inc	NJ	\$125,043	President	\$60,000	\$51,846	2024
American Legion Post 234	IN	\$125,706	Commander	\$9,809	\$10,307	2023
Bucks County Center For The	PA	\$102,255	Chairman	\$15,500	\$14,959	2024
American Legion Whitestown Post 1113	NY	\$127,346	Service Officer	\$58,425	\$51,095	2024
Louisiana National Guard Enlisted Association	LA	\$127,680	Executive Director	\$7,400	\$8,119	2023
Myna Mahila Usa Inc	MD	\$127,851	Operations Officer	\$9,600	\$8,686	2024
Create Appalachia	TN	\$100,327	Executive Director	\$51,000	\$50,544	2025
National Opportunity Project	IL	\$100,000	President/director	\$289,084	\$283,178	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 \$50–\$283,178; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$114,709); for reference, expenses \$91,669 and assets \$38,777.

ROLE MATCH Vincent Horn, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	2 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 (Vincent Horn) 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 major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$429 is reasonable (approximately the 2nd 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.