

Valley Academy For The Arts Inc

Executive Director / CEO

EIN 030458003

WI · NTEE B30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Anne Marie Abderholden, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Anne Marie Abderholden — 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 (B30).

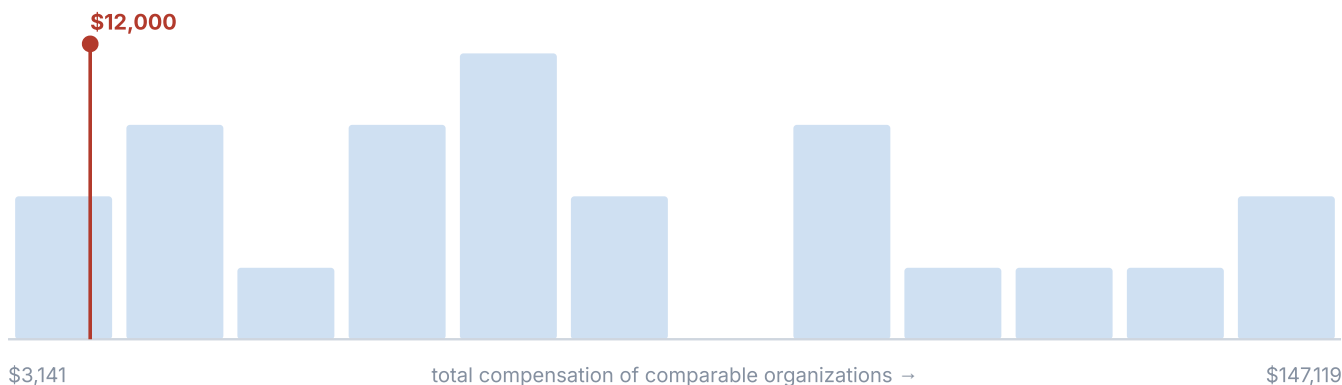
BUDGET Total revenue between \$116,723 and \$261,321 — 0.67x to 1.50x the subject's \$174,214 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B30), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography

→ **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,692

\$36,847

\$55,513

\$93,755

\$129,775

\$12,000



● 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 WI 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
Madison Automotive Apprentices Inc	VA	\$174,610	Executive Director	\$56,883	\$51,081	2024
Tfg Heartwood Inc	MA	\$175,507	Executive Director	\$113,400	\$97,574	2023
Local Union #143 Operative Plasterer's	IL	\$178,306	Chairman	\$76,205	\$69,678	2024
Medical Training Academy	OR	\$179,933	President	\$19,617	\$16,943	2024
Landmark Training Development Company	TN	\$163,464	President & Executive Director	\$3,213	\$3,141	2024
Clarksburg Electrical Joint Apprenticesh	WV	\$187,894	Secretary	\$53,545	\$55,513	2023
Legacy Aviation Learning Center	MI	\$148,776	Ceo	\$62,500	\$58,451	2025
The Columbia School Linguistic	NJ	\$203,734	President	\$10,000	\$8,090	2025
United Union Of Roofers Local 119	IN	\$219,578	President	\$91,697	\$89,935	2024
Heat & Frost Insulators & Allied	IL	\$220,334	Training Coordinator	\$118,492	\$108,342	2024
Incremental Development Alliance	AR	\$220,700	Executive Director	\$126,192	\$135,821	2023
The Trade School At Sbe Inc	CA	\$223,824	President	\$64,227	\$53,104	2023
Destinyworks	IN	\$226,555	Executive Director	\$150,000	\$147,119	2024
Workforce Technician Education Center	CA	\$227,920	Chief Community Officer	\$31,800	\$25,539	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nj Guard Training Academy Inc	NJ	\$228,420	Amaral	\$37,500	\$32,059	2023
Latino Learning Center Inc	TX	\$231,223	President &	\$57,500	\$55,075	2023
Simply Circus Corp	MA	\$231,254	General Manager	\$60,275	\$50,376	2024
The Daruby School	MO	\$235,114	Executive Director	\$21,000	\$20,687	2024
Hastings Foundation For	MS	\$240,000	President	\$62,000	\$66,119	2023
Puget Sound Boilermakers App & Trn Trust	WA	\$245,030	Trust Coordinator	\$137,813	\$118,144	2023
New Horizons Foundation - A Sheet	VA	\$250,660	Director	\$97,707	\$87,741	2024
Cocal Gracias	AZ	\$253,446	President And Director	\$46,548	\$41,635	2024
Rebound A Building Trades Organization	WA	\$259,519	Executive Dir.	\$154,773	\$132,683	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	23 organizations. Compensation range \$3,141–\$147,119; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$174,214); for reference, expenses \$187,010 and assets \$636,998.
ROLE MATCH	Anne Marie Abderholden, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	9 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 (Anne Marie Abderholden) 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 23 similarly situated organizations (Same NTEE sector (B30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 9th 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.