

Southeastern Indiana Voices For Children Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Melissa Herzner, Executive Director / CEO** (\$52,240) against **every comparable organization** that fit the selection criteria — **98** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

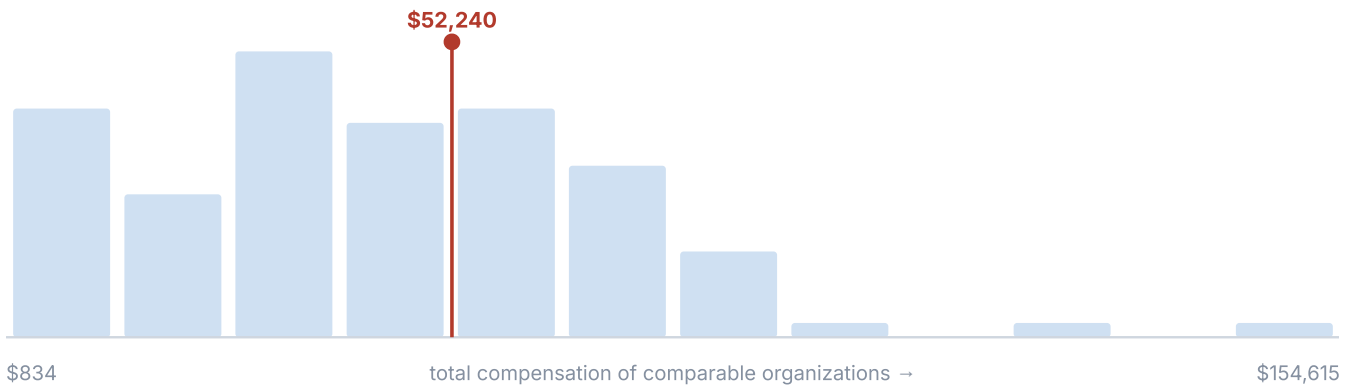
Benchmarked executive: Melissa Herzner — reported title “Exec Dir”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O20).
BUDGET	Total revenue between \$215,784 and \$483,100 — 0.67x to 1.50x the subject's \$322,067 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

98 organizations qualified on sector, size, and geography → **98** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,933	\$25,701	\$43,684	\$62,616	\$74,522	\$52,240
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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
Bipoc Apostrophe Foundation	WA	\$322,309	Executive Director	\$83,200	\$70,636	2023
The Well Ministries	MN	\$321,715	President	\$13,375	\$12,172	2024
Free Fall Action Sports Inc	PA	\$320,255	Executive Di	\$19,200	\$17,635	2024
Crook County Kids Inc	OR	\$324,981	Executive Director	\$56,069	\$47,958	2024
Kamp Hawaii Inc	HI	\$316,243	Executive Di	\$61,625	\$50,818	2024
The Vault Community Center	IL	\$328,320	Executive Dir.	\$40,100	\$37,383	2023
Mewater Foundation Incorporated	CA	\$314,579	Ceo	\$96,000	\$78,607	2023
Dunedin Stirling Soccer Club	FL	\$330,150	Academy Director	\$15,000	\$13,362	2023
Tri-town Youth Services Bureau Inc	CT	\$313,338	Exec. Dir.	\$77,119	\$66,599	2024
Can Do Kids Nfp (An Il Not For Profit Corp)	IL	\$313,088	Executive Director Assistant Secretary	\$34,500	\$32,163	2023
Chisago Lakes Area Recreation Association	MN	\$312,801	Gaming Manager	\$890	\$834	2023
Box United	IL	\$335,411	Executive Dir.	\$86,769	\$80,891	2023
Kingswood Youth Center Inc	NH	\$307,182	Executive Director	\$76,019	\$62,986	2025
Benevolent And Protective Order Of 879 Bpoe	NH	\$306,840	Secretary	\$12,000	\$10,206	2024
Cops N Kids Reading Center Inc	WI	\$341,416	Executive Dir.	\$45,000	\$44,565	2023
Community Health Council	PA	\$302,420	Board Member	\$14,193	\$13,037	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Boys And Girls Club Of American Samoa	AS	\$301,045	Executive Director	\$35,006	\$34,002	2024
Montana Outfitters And Guides Education Institute	MT	\$295,143	Executive Director	\$25,000	\$25,554	2023
D & N Event Center Inc	NE	\$294,262	Board Member	\$23,200	\$22,983	2024
Parker Area Alliance For Community	AZ	\$351,784	Exec Director	\$67,850	\$60,101	2024
Five Pines Ministries	MI	\$351,799	Executive Director	\$75,000	\$71,301	2024
Yipoa Center Inc	MO	\$352,828	Secretary	\$2,330	\$2,340	2023
Harvest Youth Ministries	OH	\$353,782	President And Director	\$45,000	\$43,899	2024
Imagine That Summer Camp	AZ	\$289,732	Director	\$30,500	\$27,017	2024
Colfax Community Network Inc	CO	\$286,392	Ceo	\$56,104	\$49,550	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 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	98 organizations. Compensation range \$834–\$154,615; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$322,067); for reference, expenses \$298,879 and assets \$124,829.
ROLE MATCH	Melissa Herzner, reported title "Exec Dir", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	62 nd
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	60 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 (Melissa Herzner) 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 98 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,240 is reasonable (approximately the 62nd 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.