

The Village A Community Musical Art

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Joshua Aerie, Executive Director / CEO** (\$81,506) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

Benchmarked executive: Joshua Aerie — 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 (B90).

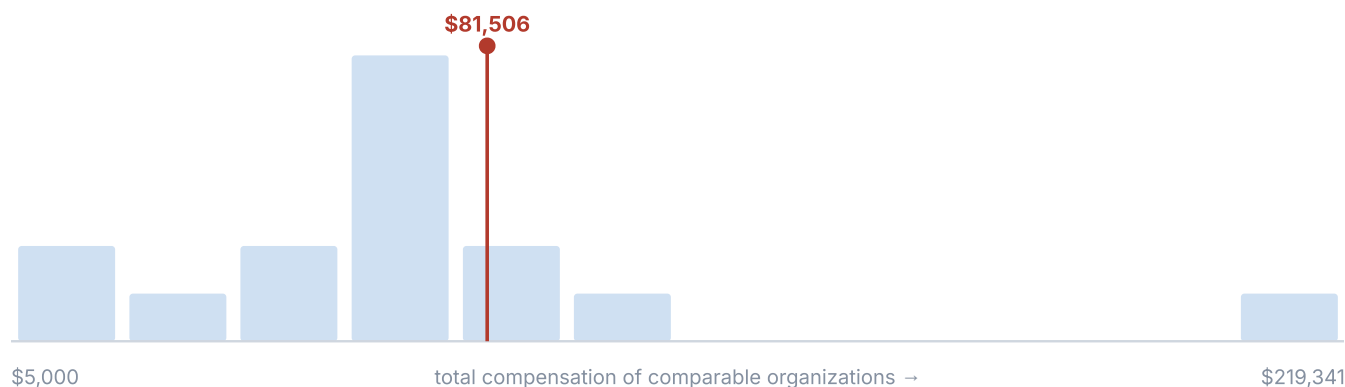
BUDGET Total revenue between \$317,691 and \$711,250 — 0.67x to 1.50x the subject's \$474,167 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B90) + IN + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,333

\$53,040

\$60,571

\$75,258

\$95,055

\$81,506



■ 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
Leadership Johnson County Inc	IN	\$472,891	Executive Di	\$49,967	\$48,679	2025
Gary Alumni Pathway To Students Inc	IN	\$496,787	Executive Director	\$78,027	\$78,027	2024
Kidz Luv Early Learning Ministry Inc	IN	\$520,996	President/ceo	\$72,000	\$72,000	2024
Ross Community Center Inc	IN	\$422,454	Executive Di	\$57,400	\$57,400	2024
Lutheran School Services Partnership	IN	\$551,568	Executive Director	\$20,304	\$20,304	2024
Motivate Our Minds Inc	IN	\$551,751	Executive Di	\$69,000	\$71,038	2023
Diversity & Innovation	IN	\$598,260	Executive Di	\$105,092	\$105,092	2024
Wellness Council Of Indiana Inc	IN	\$601,869	President And Ceo (End 1/5/24)	\$58,919	\$58,919	2024
Y&e Inc	IN	\$344,372	Director	\$31,933	\$32,876	2023
Class Education Inc	IN	\$320,120	Executive Director	\$80,000	\$80,000	2024
Hoosier Educational Computer Coordinators Inc	IN	\$652,920	Webmaster, Conf Co-chair	\$5,000	\$5,000	2024
Indiana Chamber Of Commerce Foundation Inc	IN	\$664,269	President And Ceo (End 1/5/24)	\$58,919	\$58,919	2024
Dark Enterprises Inc	IN	\$675,913	President	\$213,048	\$219,341	2023
Challenger Learning Center Of	IN	\$689,640	Executive Director	\$72,489	\$72,489	2024
Living Christ For Kids Inc	IN	\$699,929	Director	\$60,571	\$60,571	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 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	15 organizations. Compensation range \$5,000–\$219,341; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$474,167); for reference, expenses \$474,166 and assets \$428,720.
ROLE MATCH	Joshua Aerie, 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.
OUTLIERS	2 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	87 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	73 rd

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 (Joshua Aerie) 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 10, 2026, comparing compensation against 15 similarly situated organizations (Same NTEE sector (B90) + IN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,506 is reasonable (approximately the 87th 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 10, 2026.