

# Youth Farm Project Inc

Executive Director / CEO

EIN 454906962

NY · NTEE B80

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Astrid Castillo, Executive Director / CEO** (\$72,927) against **every comparable organization** that fit the selection criteria — **96** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Astrid Castillo — reported title “CO-DIRECTOR OF EDUCATION”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

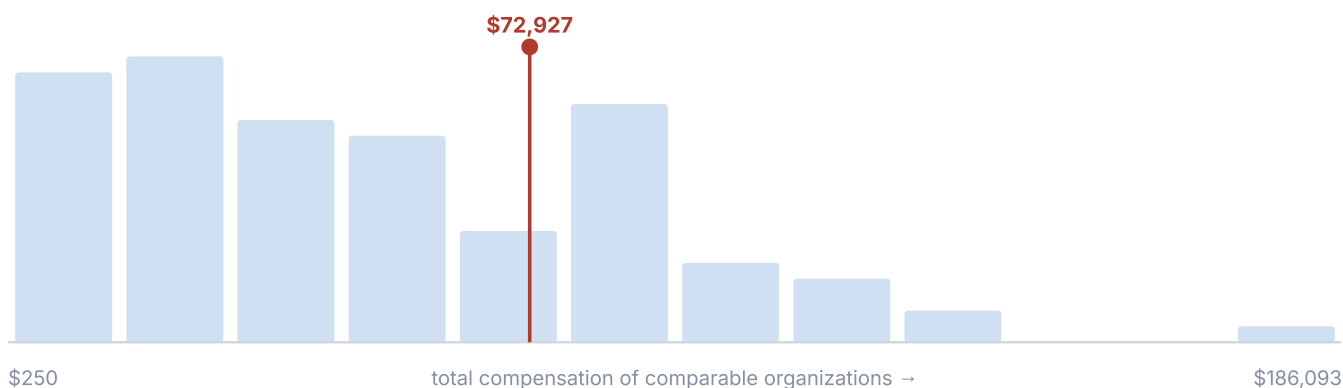
**SECTOR** Organizations sharing the subject's NTEE classification (B80).

**BUDGET** Total revenue between \$206,203 and \$461,649 — 0.67x to 1.50x the subject's \$307,766 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B80), nationwide + budget 0.67–1.5x revenue.

**96** organizations qualified on sector, size, and geography → **96** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,958	\$21,961	\$45,724	\$83,119	\$94,623	\$72,927
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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 NY 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
<a href="#">Nassau-suffolk Performing Arts Ltd</a>	NY	\$308,214	Secretary & Treasurer	\$28,000	<b>\$27,197</b>	2024
<a href="#">Friends Of Infinity Acres Ranch Inc</a>	VA	\$306,990	Executive Director	\$66,000	<b>\$68,499</b>	2024
<a href="#">Indiana Council On Educating</a>	IN	\$308,662	Executive Di	\$72,000	<b>\$81,615</b>	2024
<a href="#">Allied Resources For Children Inc</a>	NJ	\$309,139	Treasurer	\$7,200	<b>\$6,732</b>	2025
<a href="#">University At Albany</a>	NY	\$305,041	President (To May)	\$250	<b>\$250</b>	2023
<a href="#">Naturopathic Medical Student Association</a>	OR	\$304,466	Executive Director	\$28,575	<b>\$28,524</b>	2024
<a href="#">Crowd To Community Inc</a>	AZ	\$304,114	Ceo Director	\$102,804	<b>\$109,414</b>	2023
<a href="#">Manheim Township Educational Foundation</a>	PA	\$311,457	Executive Director	\$24,231	<b>\$25,974</b>	2024
<a href="#">Lompoc Teen Center</a>	CA	\$303,847	Executive Director	\$46,172	<b>\$44,122</b>	2023
<a href="#">Ithaca Public Education Initiative Inc</a>	NY	\$313,363	Executive Director	\$42,500	<b>\$41,281</b>	2024
<a href="#">Shared Harvest Foundation Inc</a>	CA	\$298,640	President	\$94,635	<b>\$87,838</b>	2024
<a href="#">Inspirational Workshops</a>	WA	\$296,025	Founder & Ceo	\$92,096	<b>\$91,248</b>	2023
<a href="#">College Athletic Trainer's Society</a>	TN	\$294,973	Executive Director	\$21,000	<b>\$23,728</b>	2024
<a href="#">Curieux Academic Journal</a>	CA	\$323,512	Key Employee	\$44,000	<b>\$40,840</b>	2024
<a href="#">New Mexico Out-of School</a>	NM	\$324,228	Executive Di	\$50,535	<b>\$60,150</b>	2023
<a href="#">Heritage Instructional Services</a>	MD	\$288,183	Program Admin	\$27,736	<b>\$27,155</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Prime Time Extended Learning Services</a>	MA	\$328,315	President	\$20,000	<b>\$19,318</b>	2024
<a href="#">Project Ledo</a>	OR	\$282,845	President & Executive Director	\$87,629	<b>\$87,473</b>	2024
<a href="#">Association Of Texas Small School Bands</a>	TX	\$282,096	Executive Director	\$60,000	<b>\$62,851</b>	2025
<a href="#">Fields Of Joy Foundation Inc</a>	PR	\$336,857	Executive Director	\$60,000	<b>\$58,279</b>	2024
<a href="#">Homework Central</a>	CA	\$338,432	Executive Dir.	\$59,000	<b>\$56,380</b>	2023
<a href="#">Families Aspiring In Trust And Holiness Catholic Home Education Community I</a>	FL	\$275,438	Officer	\$16,440	<b>\$16,601</b>	2024
<a href="#">Mz Goose Inc</a>	FL	\$274,308	Ceo President	\$4,326	<b>\$4,368</b>	2024
<a href="#">Graduate Student Organization At The</a>	NY	\$342,589	President	\$10,577	<b>\$10,009</b>	2025
<a href="#">The Summer Institute Inc</a>	TX	\$271,230	Treasurer, Executive Director	\$18,462	<b>\$19,339</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 96 organizations. Compensation range \$250–\$186,093; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$307,766); for reference, expenses \$290,552 and assets \$79,596.

ROLE MATCH	Astrid Castillo, reported title " <i>CO-DIRECTOR OF EDUCATION</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	8 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	72 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	73 <sup>rd</sup>
Reportable pay only (column D), adjusted	65 <sup>th</sup>
All sources (D + E + F), adjusted	66 <sup>th</sup>

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 (Astrid Castillo) 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 96 similarly situated organizations (Same NTEE sector (B80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,927 is reasonable (approximately the 72<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.