

# Shepherd Youth Ranch Inc

Executive Director / CEO

EIN 550884134  
 NC · NTEE P80  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Ashley Boswell, Executive Director / CEO** (\$37,800) against **every comparable organization** that fit the selection criteria — **280** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Ashley Boswell — 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 (P80).
BUDGET	Total revenue between \$250,171 and \$560,086 — 0.67x to 1.50x the subject's \$373,391 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P80), nationwide + budget 0.67–1.5x revenue.

**280** organizations qualified on sector, size, and geography → **280** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,322	\$34,471	\$55,523	\$72,600	\$87,882	<b>\$37,800</b>
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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 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
<a href="#">Faith In Action Fremont County</a>	IA	\$372,788	Data Manager/driver	\$28,656	<b>\$29,495</b>	2024
<a href="#">Cancer Services Of Davidson County Inc</a>	NC	\$372,760	Executive Director	\$68,538	<b>\$68,538</b>	2023
<a href="#">Building Pathways Foundation</a>	FL	\$372,524	Director	\$54,000	<b>\$49,096</b>	2023
<a href="#">Care Center Ministries Missouri Inc</a>	MO	\$374,406	Presidentlead Pastorexecuti	\$46,800	<b>\$47,973</b>	2023
<a href="#">Spirit Open Equestrian Program Inc</a>	VA	\$372,316	Executive Director	\$74,472	<b>\$67,594</b>	2024
<a href="#">Mens Challenge Of Alliance</a>	OH	\$371,979	Chairperson	\$41,000	<b>\$40,822</b>	2024
<a href="#">Wounded Heroes Fund Kern County</a>	CA	\$371,752	Executive Dir.	\$64,690	<b>\$52,510</b>	2024
<a href="#">Lake Trust Credit Union Foundation</a>	MI	\$375,055	Board Of Directors, President	\$356,617	<b>\$356,238</b>	2023
<a href="#">Avalon Center</a>	IA	\$375,270	Executive Di	\$88,756	<b>\$94,053</b>	2023
<a href="#">Chair-ity</a>	OH	\$371,177	Executive Director	\$60,000	<b>\$59,739</b>	2024
<a href="#">The Saddle Light Center</a>	TX	\$369,556	President	\$47,794	<b>\$44,942</b>	2024
<a href="#">Down Syndrome Assoc Of Pittsburgh</a>	PA	\$369,176	Executive Di	\$41,818	<b>\$39,202</b>	2024
<a href="#">Connecticut Elks Association</a>	CT	\$367,008	Secretary	\$3,000	<b>\$2,722</b>	2023
<a href="#">All Aboard Of America 1</a>	WA	\$366,509	Executive Director	\$52,980	<b>\$44,589</b>	2024
<a href="#">Heal Africa Usa</a>	WI	\$366,234	Executive Director	\$20,000	<b>\$19,635</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Strides To Success Inc</a>	IN	\$380,636	Executive Director	\$46,848	<b>\$46,442</b>	2024
<a href="#">Oklahomans For Independent Living</a>	OK	\$380,925	Executive Di	\$69,432	<b>\$71,870</b>	2024
<a href="#">Spectrum Ringwood Apartments Inc</a>	NJ	\$364,915	President/ceo	\$54,495	<b>\$45,738</b>	2024
<a href="#">Maximum Accessible Housing - Sheffield</a>	OH	\$383,291	President	\$24,629	<b>\$24,521</b>	2024
<a href="#">Rio Association Inc</a>	OH	\$384,063	Director	\$63,343	<b>\$64,930</b>	2023
<a href="#">Paradox Sports</a>	CO	\$362,677	Executive Director	\$94,500	<b>\$87,697</b>	2023
<a href="#">Friends Of Club 21</a>	CO	\$384,436	Ceo	\$60,000	<b>\$54,083</b>	2024
<a href="#">Creede Early Learning Center</a>	CO	\$360,015	Executive Di	\$62,807	<b>\$56,613</b>	2024
<a href="#">Forest Ridge Manor Inc</a>	TN	\$359,832	Secretary	\$26,880	<b>\$26,561</b>	2024
<a href="#">House Of The Good Shepherd Of</a>	TN	\$359,671	Executive Di	\$90,516	<b>\$92,082</b>	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 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT    **280** organizations. Compensation range \$571–\$356,238; filing years 2022–2025.

SIZE BASIS     Matched on total revenue (\$373,391); for reference, expenses \$430,652 and assets \$923,165.

<b>ROLE MATCH</b>	Ashley Boswell, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	7 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	28 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	31 <sup>st</sup>
All sources (D + E + F), adjusted	23 <sup>rd</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 (Ashley Boswell) 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 280 similarly situated organizations (Same NTEE sector (P80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,800 is reasonable (approximately the 28<sup>th</sup> 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.