

Shelby Christian School

Executive Director / CEO

EIN 561272357
 NC · NTEE N20Z
 FY ending 2023-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Stephen B Brackeen, Executive Director / CEO** (\$32,676) against **every comparable organization** that fit the selection criteria — **77** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

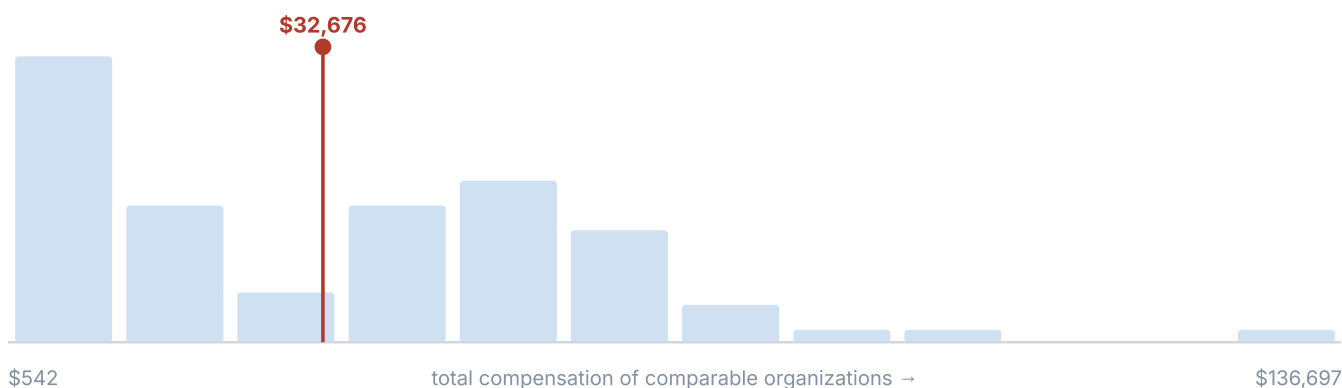
Benchmarked executive: Stephen B Brackeen — reported title “MEMBER AND CAMP DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N20Z).
- BUDGET** Total revenue between \$166,231 and \$372,160 — 0.67x to 1.50x the subject's \$248,107 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

77 organizations qualified on sector, size, and geography → **77** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,477	\$10,618	\$35,392	\$53,998	\$61,563	\$32,676
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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
Mason County Library Board	WV	\$246,749	Bookkeeper	\$28,080	\$27,843	2025
Wounded Spirits Ministries	IN	\$249,801	Board Chairm	\$3,954	\$3,920	2024
Wilmington Rowing Center	DE	\$251,754	Director And Youth Coach	\$12,500	\$11,845	2023
West Hartford Youth Soccer Assn Inc	CT	\$252,078	League Coordntr	\$5,100	\$4,628	2023
Heroes On Horseback	SC	\$243,952	Executive Director	\$64,076	\$61,219	2025
Christian Camping International Inc	CA	\$240,656	Ceo	\$163,571	\$136,697	2023
Camp Bethany Inc	OH	\$255,682	Camp Manager	\$29,000	\$29,727	2023
Eastern Us Music Camp Inc	NY	\$238,942	Treasurer	\$12,500	\$10,618	2024
Kona Aerial Gymnastic Team Inc	HI	\$238,104	Ceotreasurerdirector	\$3,000	\$2,525	2024
Lakeview Farms Mission	MI	\$258,859	President	\$55,000	\$54,942	2023
Madison County Childrens Camp Inc	NY	\$236,338	Exec Director	\$6,000	\$5,097	2024
Goodrich Memorial Library Inc	VT	\$235,973	Head Librarian	\$38,908	\$36,814	2024
The Handicapped Children's Camp For	NY	\$262,959	Secretary	\$10,000	\$8,494	2024
Johnson City Firefighters	TN	\$265,352	President	\$3,900	\$3,854	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Florida Citrus Sports Foundation Inc	FL	\$265,358	Chief Executive Officer	\$44,985	\$39,726	2024
Tmm Ministries Inc	TN	\$229,416	General Director	\$20,133	\$19,893	2024
Camp Cherith Of Western New York Inc	NY	\$229,282	Executive Director	\$19,400	\$16,966	2023
Barton County Club Inc	KS	\$267,097	Secretary	\$10,829	\$10,997	2024
Sacramento Valley Bmx	CA	\$228,770	Treasurer	\$10,020	\$8,374	2023
Kaleo On The River	NE	\$226,824	Executive Directorex Officio	\$36,500	\$37,994	2023
Julian Oaks Youth Ministries	CA	\$225,675	President	\$53,750	\$44,919	2023
Girls In Gear Inc	NJ	\$217,533	President	\$31,154	\$26,148	2024
The Spirit Horse Ranch Inc	HI	\$216,969	Director	\$19,394	\$16,323	2024
Friends Of Wabun	CT	\$280,796	Executive Director	\$80,000	\$70,511	2024
Huron Forest Camp Cedarridge Inc	MI	\$281,822	Executive Camp Director	\$49,190	\$47,728	2024

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.

■ Sample, role match & sensitivity

PEER COUNT 77 organizations. Compensation range \$542–\$136,697; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$248,107); for reference, expenses \$285,740 and assets \$815,908.
ROLE MATCH	Stephen B Brackeen, reported title " <i>MEMBER AND CAMP DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	4 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	49 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	47 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 (Stephen B Brackeen) 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 77 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,676 is reasonable (approximately the 49th 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.