

Circles Ashland Inc

Executive Director / CEO

EIN 811875331

VA · NTEE P20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lucy Mccoy, Executive Director / CEO** (\$62,025) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

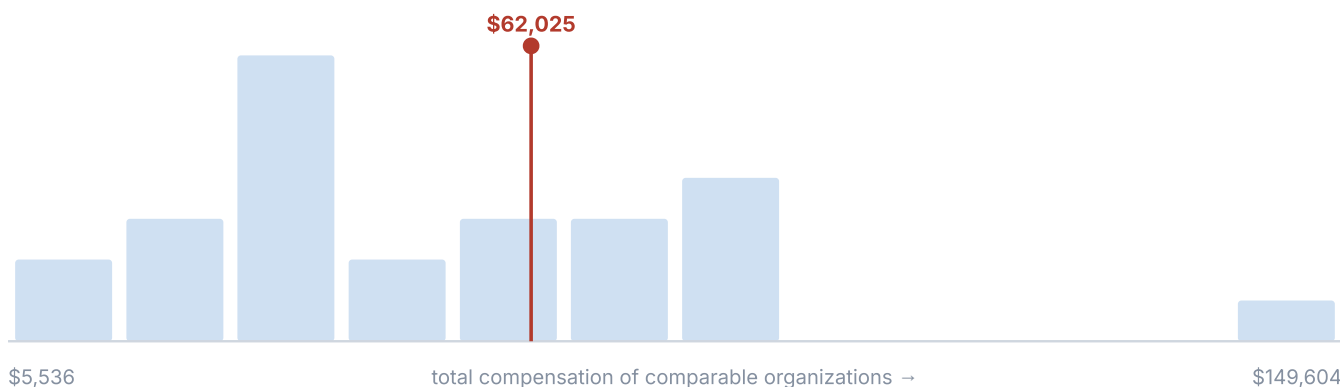
Benchmarked executive: Lucy Mccoy — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$196,812 and \$440,625 — 0.67x to 1.50x the subject's \$293,750 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + VA + budget 0.67–1.5x revenue.

25 organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,885	\$35,296	\$48,000	\$74,597	\$80,367	\$62,025
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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 VA 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
Bristol Faith In Action Inc	VA	\$295,818	Executive Director	\$40,923	\$39,749	2024
Vine And Fig Tree	VA	\$290,001	Vice Preside	\$80,000	\$80,000	2023
Front Royal Pregnancy Center Inc	VA	\$298,177	Executive Director	\$48,000	\$48,000	2023
Village To Village	VA	\$287,606	Executive Di	\$37,991	\$36,901	2024
Three-wide Ministries	VA	\$300,461	President	\$39,600	\$39,600	2023
Action For Enterprise Inc	VA	\$274,796	Executive Dir	\$154,023	\$149,604	2024
By His Wounds Inc	VA	\$314,584	Treasurer	\$57,417	\$55,770	2024
Williamsburg Volleyball Club	VA	\$267,495	President	\$5,700	\$5,536	2024
Youth Volunteer Corps Of Hampton	VA	\$325,852	Executive Di	\$69,667	\$67,668	2024
Bridge Of Hope Harrisonburg-rockingham	VA	\$253,232	Executive Director (Through 12/2/24)	\$31,183	\$29,508	2025
Friendship House Roanoke Inc	VA	\$335,397	Executive Director	\$62,071	\$60,290	2024
The 31heroes Project	VA	\$245,804	Executive Director	\$77,000	\$74,791	2024
Movers Development Center	VA	\$344,650	Chief Executive Officer	\$76,800	\$74,597	2024
Warrior Expeditions	VA	\$242,144	President/ex	\$25,542	\$24,809	2024
Challenging Racism	VA	\$240,741	Executive Director	\$39,644	\$38,507	2024
Northern Virginia Veterans Association	VA	\$350,536	President Ceo	\$80,267	\$80,267	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Associates Of St John Bosco Inc	VA	\$352,962	Executive Director	\$85,000	\$80,433	2025
Tophand Foundation Inc	VA	\$356,307	Director	\$32,633	\$32,633	2023
Molly Bears	VA	\$219,508	Production Mgr	\$27,500	\$27,500	2023
Family Promise Of Greater Roanoke	VA	\$372,028	Executive Di	\$91,440	\$88,817	2024
Deaf & Hard Of Hearing Services Center Inc	VA	\$208,988	Executive Director	\$9,950	\$9,665	2024
Street Hearts Inc	VA	\$404,590	Founder Executive Director	\$35,296	\$35,296	2023
3e Restoration Inc	VA	\$407,920	Executive Director	\$40,000	\$40,000	2023
Salem Ministers Conference Community Food Pantry	VA	\$429,003	Executive Director	\$54,696	\$53,127	2024
Ascend - Leadership Through Athletics Inc	VA	\$429,179	Executive Director	\$55,938	\$54,333	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 25 organizations. Compensation range \$5,536–\$149,604; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$293,750); for reference, expenses \$215,088 and assets \$264,766.

ROLE MATCH Lucy Mccoy, reported title *"Executive Director"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

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	68 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	68 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 (Lucy Mccoy) 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 25 similarly situated organizations (Same NTEE sector (P20) + VA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,025 is reasonable (approximately the 68th 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.