

# Carmel Youth Center Inc

Executive Director / CEO

EIN 941415306  
 CA · NTEE O20Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Sherilyn Napoli, Executive Director / CEO** (\$87,432) against **every comparable organization** that fit the selection criteria — **98** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sherilyn Napoli — reported title “EXECUTIVE DIR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

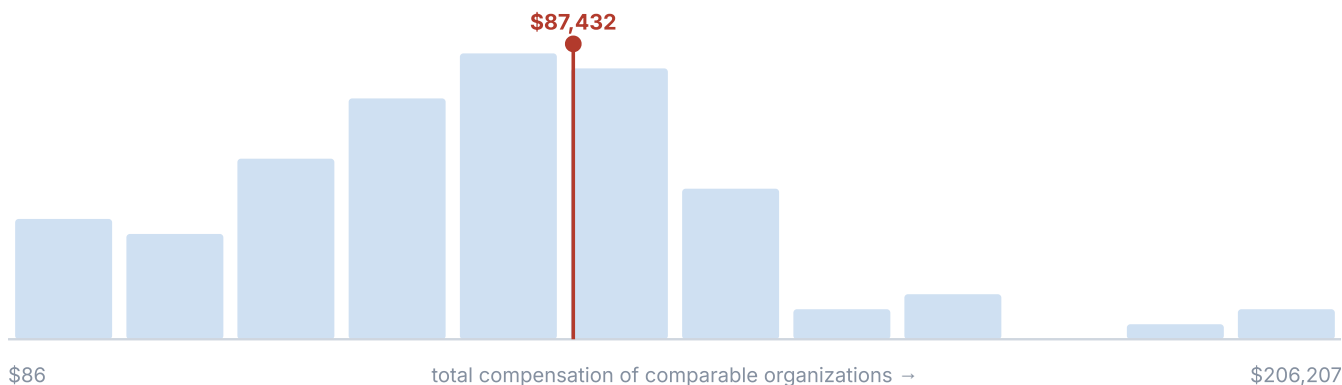
**SECTOR** Organizations sharing the subject's NTEE classification (O20Z).

**BUDGET** Total revenue between \$295,987 and \$662,659 — 0.67x to 1.50x the subject's \$441,773 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

**98** organizations qualified on sector, size, and geography → **98** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$21,953	\$48,894	\$74,160	\$95,585	\$116,834	\$87,432
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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 CA 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="#">North End Youth Center Inc</a>	IL	\$443,510	President	\$99,213	<b>\$112,956</b>	2024
<a href="#">Fore La Kids Inc</a>	CA	\$438,407	Founder	\$18,750	<b>\$18,750</b>	2024
<a href="#">Positive Attitude Youth Center Inc</a>	NC	\$446,069	Executive Di	\$70,000	<b>\$83,762</b>	2024
<a href="#">Choices Inc</a>	MA	\$448,576	President	\$46,164	<b>\$49,461</b>	2023
<a href="#">Tenth Life Cat Rescue</a>	MO	\$448,600	Executive Director	\$65,600	<b>\$80,464</b>	2024
<a href="#">Cleveland Police Athletic League</a>	OH	\$452,059	Executive Di	\$38,700	<b>\$47,469</b>	2024
<a href="#">Enid SPCA</a>	OK	\$430,887	Executive Di	\$22,880	<b>\$29,177</b>	2024
<a href="#">Pack Away Hunger Inc</a>	IN	\$452,957	Executive Di	\$32,333	<b>\$39,487</b>	2024
<a href="#">Akeley Regional Community Center</a>	MN	\$455,371	Executive Dir.	\$67,057	<b>\$79,001</b>	2023
<a href="#">Jacob's Ladder Inc</a>	VA	\$427,326	Executive Director	\$78,074	<b>\$87,300</b>	2024
<a href="#">Neighborhood House Community Center</a>	WI	\$427,308	Executive Di	\$55,521	<b>\$69,133</b>	2023
<a href="#">North Jefferson Junior Baseball Assoc</a>	CO	\$426,498	Scheduler	\$12,915	<b>\$14,765</b>	2023
<a href="#">Axis Teen Centers</a>	OH	\$457,230	Executive Director	\$80,000	<b>\$98,126</b>	2024
<a href="#">Westminster At Wade Inc</a>	WV	\$425,679	Director	\$33,840	<b>\$42,432</b>	2024
<a href="#">Davis Forest School</a>	CA	\$425,661	Director	\$48,872	<b>\$48,872</b>	2024
<a href="#">Ontario Youth Sports Inc</a>	OH	\$458,198	Executive Di	\$74,000	<b>\$90,767</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Principles First Inc</a>	TX	\$458,215	Executive Director/preside	\$63,876	<b>\$73,996</b>	2024
<a href="#">Aslan Inc</a>	NJ	\$460,653	Ceo	\$73,180	<b>\$77,902</b>	2023
<a href="#">Yachats Youth &amp; Family</a>	OR	\$422,414	Executive Di	\$67,129	<b>\$72,194</b>	2024
<a href="#">The Healing Word Counseling Center</a>	TN	\$418,766	Administrator/counselor	\$27,000	<b>\$32,867</b>	2024
<a href="#">Southwest Indiana Powerhouse Inc</a>	IN	\$418,746	Executive Di	\$96,000	<b>\$117,241</b>	2024
<a href="#">The Biddy Mason Charitable Foundation</a>	CA	\$467,721	Ceo & President	\$90,000	<b>\$90,000</b>	2024
<a href="#">Wadena County Humane Society</a>	MN	\$415,057	Director Of	\$65,000	<b>\$76,577</b>	2023
<a href="#">Shemilah Outreach Center</a>	IL	\$414,000	Executive Director	\$74,000	<b>\$86,740</b>	2023
<a href="#">Sisters Of Watts</a>	CA	\$411,975	Ceo	\$27,200	<b>\$27,200</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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** 98 organizations. Compensation range \$86–\$206,207; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$441,773); for reference, expenses \$324,364 and assets \$596,433.

**ROLE MATCH** Sherilyn Napoli, reported title "EXECUTIVE DIR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	66 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	66 <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 (Sherilyn Napoli) 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 98 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$87,432 is reasonable (approximately the 66<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.