

Desert Angels Inc

Executive Director / CEO

EIN 311760497

AZ · NTEE Q03

FY ending 2023-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Joann Macmaster, Executive Director / CEO** (\$96,313) against **every comparable organization** that fit the selection criteria — **193** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

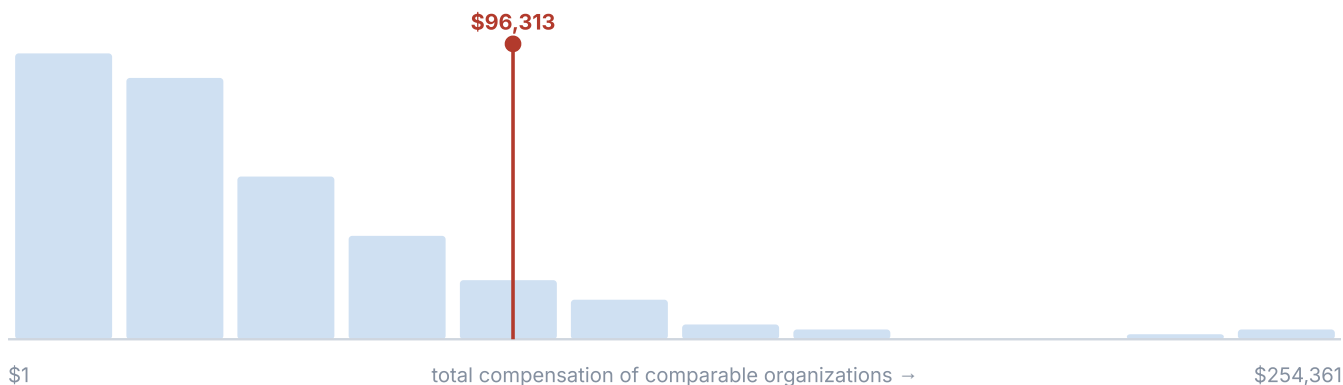
Benchmarked executive: Joann Macmaster — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q03).
BUDGET	Total revenue between \$93,450 and \$209,218 — 0.67x to 1.50x the subject's \$139,479 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Q), nationwide + budget 0.67–1.5x revenue.

193 organizations qualified on sector, size, and geography → **193** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,731	\$16,248	\$37,410	\$63,889	\$96,380	\$96,313
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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 AZ 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
Economic Development And Empowerment Through Mentoring	MA	\$139,080	Excecutive Director	\$11,450	\$10,392	2024
Open Arms Foundation Inc	WV	\$139,946	Board Chair	\$50,350	\$55,059	2024
Nanubhai Education Foundation Inc	GA	\$140,204	Executive Director	\$8,400	\$8,530	2024
Christalis Inc	MD	\$140,420	President/ceo (Founder)	\$42,500	\$41,315	2023
Mountaintop International	DC	\$138,462	Ceo	\$40,999	\$37,410	2023
Firekeepers International	TN	\$138,327	President	\$23,197	\$24,626	2024
World Dental Relief Inc	OK	\$140,901	President	\$84,400	\$93,863	2024
M&g Etomi Foundation	NC	\$138,000	President	\$1	\$1	2023
Pace Universal	CA	\$136,954	Founder	\$57,450	\$51,583	2023
The Tia Foundation Inc	AZ	\$136,226	President Ceo	\$71,433	\$69,384	2024
Guatemala Healing Hands Foundation Inc	NY	\$142,751	President	\$20,351	\$18,095	2025
Elijah Cummings Youth Program	MD	\$143,045	Executive Director	\$97,402	\$94,686	2023
Social Inquiry Inc	NY	\$135,894	Secretary	\$6,000	\$5,476	2024
Humanistsinternationalinc	DC	\$135,870	Chief Executive Officer	\$16,442	\$14,572	2024
Shoulder To Shoulder Ministries Inc	FL	\$135,560	President	\$73,240	\$69,489	2024
Focus Builders International	TX	\$143,877	President	\$27,000	\$26,574	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United Nations Assn Of San Diego	CA	\$135,014	Manager	\$52,274	\$45,588	2024
Codespa America	DC	\$144,538	Executive Director	\$128,057	\$113,494	2024
Ten Thousand Villages Of Central Pennsylvania Inc	PA	\$144,642	Executive Director	\$44,448	\$44,767	2024
The Westminster Institute	VA	\$145,000	Director	\$43,750	\$42,664	2024
United States-china Exchange Council	CA	\$133,887	Director	\$43,177	\$37,655	2024
American Security Council	FL	\$145,098	Executive Di	\$71,654	\$67,984	2024
Forming Sustainable Development Foundations Inc		\$146,122	Board Chair	\$12,000	\$11,656	2024
Friends Of House Of Sweden	DC	\$131,947	Office Manager	\$2,200	\$2,007	2023
Alternative Gift Markets Inc	KS	\$131,282	Executive Director	\$45,650	\$49,809	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	193 organizations. Compensation range \$1–\$254,361; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$139,479); for reference, expenses \$173,885 and assets \$42,076.
ROLE MATCH	Joann Macmaster, reported title " <i>CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 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	90 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	88 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 (Joann Macmaster) 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 13, 2026, comparing compensation against 193 similarly situated organizations (Same NTEE major group (Q), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$96,313 is reasonable (approximately the 90th 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 13, 2026.