

# Ashland County Aging Unit

Executive Director / CEO

EIN 391421886

WI · NTEE P81Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Laura Nagro, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **148** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Laura Nagro — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

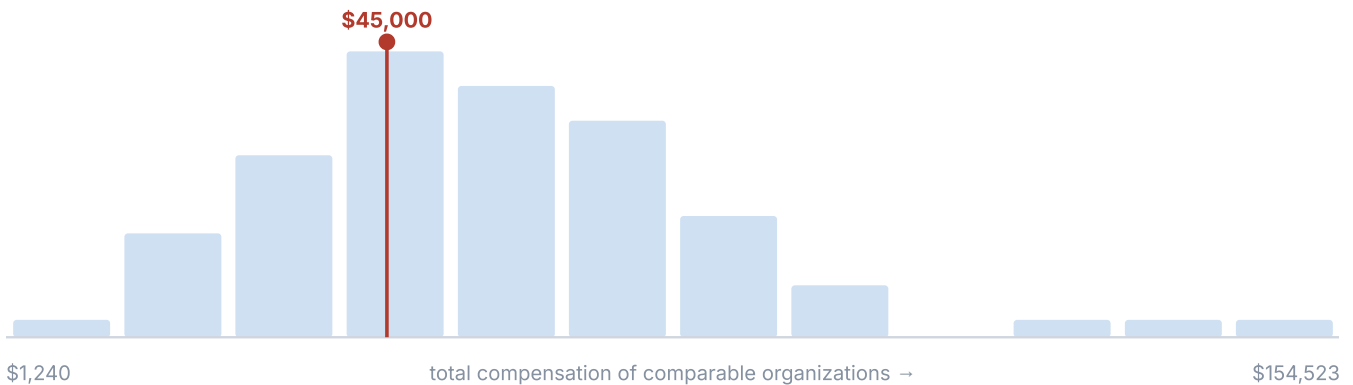
**SECTOR** Organizations sharing the subject's NTEE classification (P81Z).

**BUDGET** Total revenue between \$323,656 and \$724,605 — 0.67x to 1.50x the subject's \$483,070 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

**148** organizations qualified on sector, size, and geography → **148** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$27,882	\$40,298	\$55,270	\$71,154	\$86,408	\$45,000
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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 WI 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="#">Claiborne Voluntary Council On Aging Inc</a>	LA	\$483,767	Executive Director	\$47,840	<b>\$48,993</b>	2024
<a href="#">Kennett Area Senior Center Inc</a>	PA	\$481,912	Executive Di	\$80,000	<b>\$72,286</b>	2025
<a href="#">Broken Arrow Seniors Inc</a>	OK	\$486,051	Executive Dir.	\$76,536	<b>\$80,697</b>	2023
<a href="#">Meridian Area Senior Citizens</a>	ID	\$477,088	Center Director	\$79,940	<b>\$79,091</b>	2024
<a href="#">Bell County Senior Citizens</a>	KY	\$476,055	Executive Director	\$39,960	<b>\$38,899</b>	2025
<a href="#">Oxford Senior Center Inc</a>	PA	\$475,631	Executive Di	\$92,169	<b>\$83,281</b>	2025
<a href="#">Silver Lake Annex Multi-purpose Community Center</a>	RI	\$491,278	Board Member	\$23,887	<b>\$21,303</b>	2024
<a href="#">Friends Of Estacada Community Center Inc</a>	OR	\$493,163	Director	\$35,220	<b>\$30,420</b>	2024
<a href="#">Jewish Older Adult Services</a>	NJ	\$493,781	Executive Di	\$78,072	<b>\$64,830</b>	2024
<a href="#">Project Concern Inc</a>	KS	\$472,106	Executive Director	\$52,949	<b>\$53,201</b>	2024
<a href="#">Westerly Senior Citizens Center</a>	RI	\$494,316	Executive Di	\$81,782	<b>\$71,053</b>	2025
<a href="#">Covenant Place Foundation</a>	MO	\$470,877	President And Ceo	\$17,274	<b>\$17,016</b>	2024
<a href="#">Holbrook Senior Citizens Association</a>	AZ	\$495,796	Acting Ex Dir	\$48,706	<b>\$42,442</b>	2025
<a href="#">Brooks Senior Center</a>	NY	\$496,084	Program Director	\$90,453	<b>\$76,018</b>	2024
<a href="#">Marion County Council On Aging</a>	SC	\$496,417	Executive Director	\$49,395	<b>\$47,927</b>	2024
<a href="#">Cadre Inc Communities Aligned For</a>	GA	\$496,889	Executive Dir.	\$74,491	<b>\$69,660</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Murphys Senior Center</a>	CA	\$467,574	Schetzline	\$35,631	<b>\$28,615</b>	2024
<a href="#">Verde Valley Senior Citizens</a>	AZ	\$499,693	Executive Di	\$71,416	<b>\$65,765</b>	2023
<a href="#">Inter-church Council Of Greater</a>	MA	\$464,599	Director	\$87,721	<b>\$73,313</b>	2024
<a href="#">Madison County Elderly Services Inc</a>	IA	\$464,189	Executive Director	\$66,893	<b>\$66,364</b>	2025
<a href="#">Cowley County Council On Aging Inc</a>	KS	\$460,126	Previous Executive Director	\$60,442	<b>\$62,524</b>	2023
<a href="#">Life Eldercare Inc</a>	CA	\$506,607	Executive Director	\$157,687	<b>\$126,638</b>	2024
<a href="#">Bees Senior Citizens Inc</a>	AR	\$507,043	Executive Di	\$66,737	<b>\$67,969</b>	2025
<a href="#">Franklin County Senior Citizens</a>	AR	\$456,639	Executive Director	\$33,636	<b>\$35,164</b>	2024
<a href="#">Golden Age Council Inc</a>	CO	\$456,624	Executive Director	\$17,275	<b>\$15,861</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	<b>148</b> organizations. Compensation range \$1,240–\$154,523; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$483,070); for reference, expenses \$497,747 and assets \$371,434.
ROLE MATCH	Laura Nagro, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 6 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	28 <sup>th</sup>
Reportable pay only (column D), adjusted	32 <sup>nd</sup>
All sources (D + E + F), adjusted	28 <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 (Laura Nagro) 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 148 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 32<sup>nd</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.