

Nagi Foundation Inc

Executive Director / CEO

EIN 475402665

AZ · NTEE P20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sheila Iyengar, Executive Director / CEO** (\$111,000) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

Benchmarked executive: Sheila Iyengar — 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 (P20).

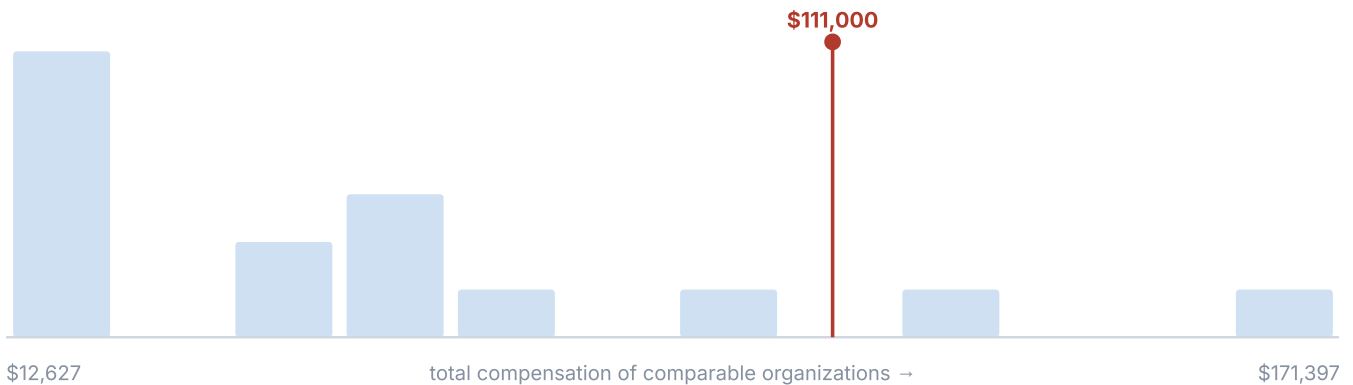
BUDGET Total revenue between \$296,866 and \$664,626 — 0.67x to 1.50x the subject's \$443,084 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20) + AZ + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,091	\$18,970	\$43,637	\$65,870	\$113,962	\$111,000
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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 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
Actively Building Child Care Inc	AZ	\$437,313	Director	\$43,934	\$42,674	2024
Rightpath Health Screenings	AZ	\$412,228	President/ceo	\$99,840	\$99,840	2023
Steady Strides Riding Center	AZ	\$484,938	Executive Director	\$13,000	\$12,627	2024
Warriors Code Inc	AZ	\$388,577	Foundation Mgr.	\$20,933	\$20,933	2023
Rancho Milagro Foundation	AZ	\$378,646	Executive Dir.	\$15,873	\$15,873	2023
American Service Animal Society	AZ	\$510,709	President	\$15,000	\$14,570	2024
Page Regional Domestic Violence Service	AZ	\$357,347	President	\$176,460	\$171,397	2024
Owl & Panther	AZ	\$350,522	Managing Director	\$61,230	\$61,230	2023
Gila Valley Samaritan Home	AZ	\$337,344	Ciancimino	\$19,940	\$19,940	2023
Asian Corporate & Entrepreneur	AZ	\$321,788	President	\$123,376	\$123,376	2023
Honoring Americas Veterans	AZ	\$310,272	Executive Dir.	\$72,500	\$68,605	2025
Heart & Seoul Gospel Ministry	AZ	\$308,899	President	\$52,800	\$52,800	2023
Eagledancer Youth & Family Services	AZ	\$579,863	Executive Director	\$43,637	\$43,637	2023
Hope Response Inc	AZ	\$303,416	President	\$18,000	\$18,000	2023
Arise Community Solutions Inc	AZ	\$638,290	Ceo/presiden	\$65,000	\$63,135	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	15 organizations. Compensation range \$12,627–\$171,397; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$443,084); for reference, expenses \$258,922 and assets \$198,599. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sheila Iyengar, reported title " <i>Executive Dir.</i> ", 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	87 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	87 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 (Sheila Iyengar) 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 15 similarly situated organizations (Same NTEE sector (P20) + AZ + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$111,000 is reasonable (approximately the 87th 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.