

Lanai Youth Center Inc

Executive Director / CEO

EIN 990346091

HI · NTEE O50

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Nancy Rajaei, Executive Director / CEO** (\$51,385) against **every comparable organization** that fit the selection criteria — **486** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

Benchmarked executive: Nancy Rajaei — 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 (O50).

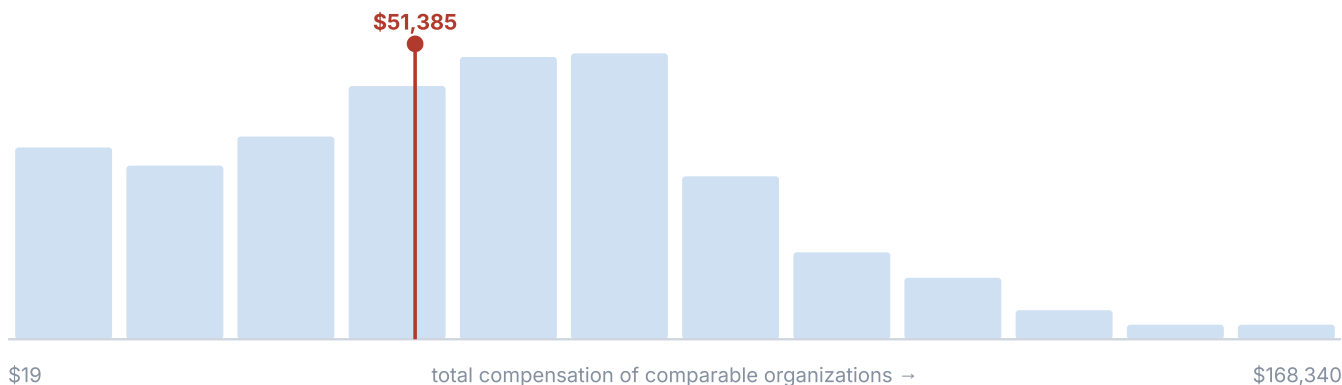
BUDGET Total revenue between \$180,792 and \$404,758 — 0.67x to 1.50x the subject's \$269,839 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

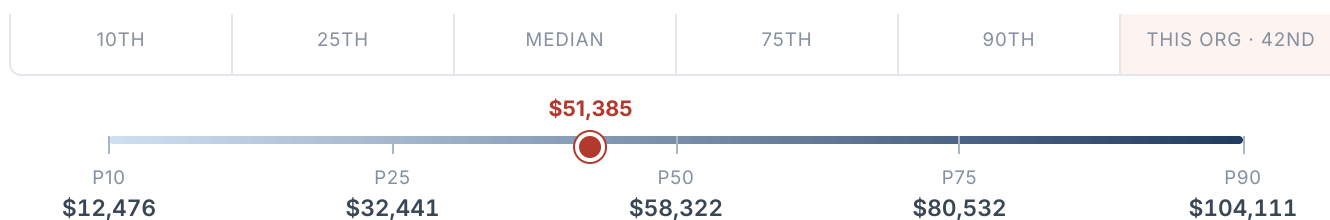
486 organizations qualified on sector, size, and geography

→ **486** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,476	\$32,441	\$58,322	\$80,532	\$104,111	\$51,385
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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 HI 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
Nica Nadadores Inc	PA	\$269,883	President	\$27,225	\$30,324	2023
Ccdi Inc	MO	\$270,212	President	\$28,909	\$34,200	2023
The Bloom Project Inc	IN	\$269,431	Executive Director	\$60,000	\$70,672	2023
Sumanda Inc	CA	\$270,753	Secretary/chief Financial	\$3,000	\$2,893	2023
Team Factory	NE	\$270,855	President	\$33,750	\$39,382	2024
Supreme Family Foundation Inc	GA	\$271,011	Executive Dir.	\$65,000	\$72,999	2023
Akron Youth Mentorship	OH	\$271,035	Executive Di	\$46,945	\$55,536	2023
Firsthome Iq	CA	\$268,537	Executive Director And Secretary	\$120,000	\$112,416	2024
Berkshire Summer Music Inc	MA	\$268,484	President	\$52,000	\$50,695	2024
Msi Youth Foundation Inc	IN	\$268,433	Director	\$2,341	\$2,678	2024
Independent Order Of Oddfellows	NC	\$268,213	Exec Director	\$15,000	\$16,815	2024
Habesha Inc	GA	\$271,617	Executive Director	\$50,000	\$56,153	2023
You Are Beautiful People Inc	NY	\$271,834	Executive Di	\$82,500	\$80,878	2024
Under The Lights Flag Football Foundation Inc	FL	\$267,380	President	\$24,320	\$25,518	2023
Farmingdale Soccer Club Inc	NY	\$266,920	1st Vice President	\$61,480	\$60,271	2024
Ethos Volleyball Club	TN	\$272,794	Director	\$70,000	\$79,826	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Citizen Scholars Institute Inc	SC	\$272,860	Executive Director	\$75,000	\$87,393	2023
Rockteen Youth Foundation	TX	\$266,614	C.o.o.	\$50,000	\$58,155	2022
I Am Academy	MI	\$273,198	Director	\$50,615	\$56,678	2024
Girls On The Run Of Greater	CA	\$273,329	Executive Dir.	\$75,923	\$71,125	2024
Turning Point Inc	GA	\$265,638	Secretary	\$19,050	\$20,780	2024
Youth Celebrate Diversity	CO	\$274,583	Executive Di	\$92,814	\$94,063	2025
Inner City Youth And Family Services Inc	NY	\$265,000	Ceo	\$71,106	\$74,709	2022
Be Smooth Inc	CA	\$264,506	Executive Dir.	\$106,314	\$102,537	2023
South Broadway Art Project	MO	\$275,501	Office Manager	\$11,563	\$13,679	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 HI 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	486 organizations. Compensation range \$19–\$168,340; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$269,839); for reference, expenses \$288,746 and assets \$532,084.
ROLE MATCH	Nancy Rajaei, reported title <i>"EXECUTIVE DI"</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 4 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	42 nd
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	41 st

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 (Nancy Rajaei) 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 486 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,385 is reasonable (approximately the 42nd 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.