

# Santa Barbara School Of Squash

Executive Director / CEO

EIN 204496216

CA · NTEE O50

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Graham, Executive Director / CEO** (\$106,670) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93<sup>rd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

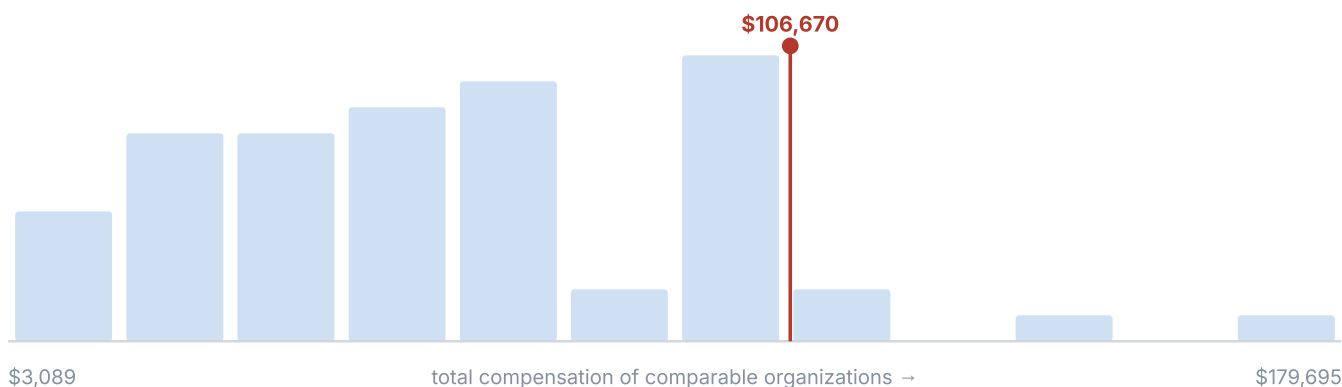
**Benchmarked executive:** Robert Graham — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$229,726 and \$514,312 — 0.67x to 1.50x the subject's \$342,875 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50) + CA + budget 0.67–1.5x revenue.

**57** organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,950	\$35,256	\$60,249	\$93,400	\$103,393	<b>\$106,670</b>
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 93RD
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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="#">Santa Clara Diving Club</a>	CA	\$343,321	Head Coach	\$95,150	<b>\$95,150</b>	2024
<a href="#">East Los Angeles Boys And Girls Club</a>	CA	\$342,376	Executive Director	\$67,320	<b>\$69,308</b>	2023
<a href="#">Levon Ishtoyan Foundation</a>	CA	\$342,158	Treasurer	\$28,000	<b>\$28,827</b>	2023
<a href="#">Ourtism</a>	CA	\$343,806	Founder	\$30,414	<b>\$31,312</b>	2023
<a href="#">Srd-straightening Reins Foundation</a>	CA	\$346,745	Director	\$35,256	<b>\$35,256</b>	2024
<a href="#">Sola Robotics</a>	CA	\$347,696	Executive Director	\$57,960	<b>\$57,960</b>	2024
<a href="#">The Greenhouse</a>	CA	\$348,281	Executive Director (March To Present)	\$59,913	<b>\$59,913</b>	2024
<a href="#">Fostering Youth Independence</a>	CA	\$335,766	Treasurer	\$62,000	<b>\$63,831</b>	2023
<a href="#">Truly Reviving Our Youth</a>	CA	\$353,693	Director & President (Cvo)	\$95,212	<b>\$98,024</b>	2023
<a href="#">Encampment For Citizenship</a>	CA	\$367,995	Executive Director	\$67,560	<b>\$67,560</b>	2024
<a href="#">Aguas Sagradas Inc</a>	CA	\$368,466	Director	\$63,700	<b>\$65,582</b>	2023
<a href="#">African American Chamber Of San Joaquin Foundation</a>	CA	\$371,277	Ceo/director	\$69,805	<b>\$69,805</b>	2024
<a href="#">We Lead Ours</a>	CA	\$313,210	Ceo	\$34,112	<b>\$34,112</b>	2024
<a href="#">Icanhelp</a>	CA	\$375,849	Ceo	\$86,667	<b>\$86,667</b>	2024
<a href="#">Drawbridge</a>	CA	\$309,553	Executive Dir.	\$102,999	<b>\$102,999</b>	2024
<a href="#">The Blue Heart Foundation</a>	CA	\$309,138	Vice President	\$11,711	<b>\$11,711</b>	2024
<a href="#">The Village Nation Inc</a>	CA	\$378,833	Founder/ceo	\$23,990	<b>\$23,990</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kollab Youth</a>	CA	\$379,747	Ceo	\$179,695	<b>\$179,695</b>	2024
<a href="#">Reach Bridge Extended Learning Programs Inc</a>	CA	\$388,230	President	\$93,400	<b>\$93,400</b>	2024
<a href="#">Focusfish Inc</a>	CA	\$296,355	Executive Dir.	\$73,963	<b>\$76,148</b>	2023
<a href="#">New Hope Community Development</a>	CA	\$295,653	Executive Dir.	\$16,000	<b>\$16,473</b>	2023
<a href="#">Im A Movement Not A Monument</a>	CA	\$294,495	Ceo	\$19,875	<b>\$19,875</b>	2024
<a href="#">Football For Her Inc</a>	CA	\$393,827	Executive Di	\$52,491	<b>\$52,491</b>	2024
<a href="#">The Axiom Project Inc</a>	CA	\$290,761	Executive Dir.	\$53,406	<b>\$53,406</b>	2024
<a href="#">Sacred Rok</a>	CA	\$289,602	Executive Dir.	\$43,000	<b>\$44,270</b>	2023

**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	57 organizations. Compensation range \$3,089–\$179,695; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$342,875); for reference, expenses \$262,810 and assets \$257,779.
ROLE MATCH	Robert Graham, reported title " <i>EXECUTIVE DIRECTOR</i> ", 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	93 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	93 <sup>rd</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	91 <sup>st</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 (Robert Graham) 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 57 similarly situated organizations (Same NTEE sector (O50) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,670 is reasonable (approximately the 93<sup>rd</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.