

Greater Ocean City Golf Association

Executive Director / CEO

EIN 205435422

MD · NTEE S41

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Walter Brooks, Executive Director / CEO** (\$90,000) against **every comparable organization** that fit the selection criteria — **539** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

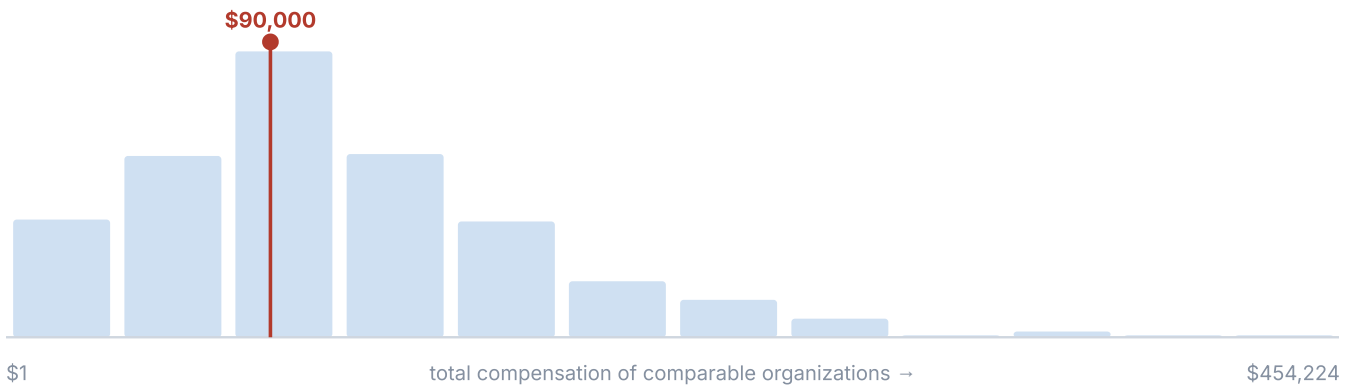
Benchmarked executive: Walter Brooks — reported title “Managing Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S41).
BUDGET	Total revenue between \$309,750 and \$693,471 — 0.67x to 1.50x the subject's \$462,314 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S41), nationwide + budget 0.67–1.5x revenue.

539 organizations qualified on sector, size, and geography → **539** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$34,697	\$67,148	\$99,723	\$146,918	\$204,063	\$90,000
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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 MD 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
Illinois Solar Energy Association	IL	\$462,254	Executive Director	\$119,000	\$125,137	2024
Sandy Springs Perimeter Chamber Of	GA	\$462,685	President & Ceo	\$124,200	\$133,576	2024
Kelso Longview Chamber Of Commerce	WA	\$462,716	Ceo	\$79,740	\$78,618	2023
Cfa Society Of Minnesota	MN	\$462,913	Executive Director	\$106,721	\$116,126	2023
League City Chamber Of Commerce	TX	\$461,383	President/ce	\$43,077	\$47,452	2023
Trebic Inc	NC	\$463,665	Director/president	\$91,705	\$101,353	2024
Dayton Agricultural & Mech Assoc	PA	\$460,350	President	\$1,680	\$1,792	2024
Ceo Roundtables Of Minnesota Inc	MN	\$464,858	Ceo & President	\$150,000	\$163,220	2023
Whatcom Business Alliance	WA	\$459,458	Executive Director	\$124,327	\$119,061	2024
The Real Estate Valuation Advocacy	DC	\$465,210	Secretary	\$223,850	\$210,112	2024
Grand County Board Of Realtors	CO	\$459,320	Executive Dir.	\$92,340	\$94,708	2024
New Mexico Angels Inc	NM	\$465,415	Chairman	\$12,844	\$14,776	2024
Nevada Rural Electric Association	NV	\$459,040	Executive Director	\$164,976	\$176,881	2024
Gage Area Growth Enterprise	NE	\$465,745	Executive Di	\$92,211	\$106,083	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Broussard Chamber Of Commerce	LA	\$466,085	Ceo	\$76,800	\$90,455	2024
American Concrete Pavement	NY	\$458,268	Executive Di	\$95,582	\$92,384	2024
Sister Bay Advancement Association	WI	\$457,953	Comm Coordin	\$53,131	\$59,351	2024
American Business Council Kuwait		\$466,769	Executive Director	\$54,539	\$56,150	2023
Oregon Society Of Medical Oncology	WA	\$457,317	Exec V. Pres	\$162,700	\$155,808	2024
La Crosse Area Realtors Association	WI	\$467,721	Assoc Execut	\$111,858	\$124,954	2024
Chicago Area Independent Constructi	IL	\$467,890	Director	\$114,400	\$123,853	2023
Texas Grazing Land Coalition Inc	TX	\$455,646	Executive Director	\$76,500	\$81,852	2024
Pike County Economic Development	AL	\$469,860	President	\$174,187	\$201,283	2024
Armed Forces Marketing Council	VA	\$470,536	President	\$351,695	\$363,220	2024
Camara De Comercio Del Sur De Puerto Rico Inc	PR	\$470,820	Executive Director	\$38,377	\$38,377	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	539 organizations. Compensation range \$1–\$454,224; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$462,314); for reference, expenses \$341,797 and assets \$580,245.
ROLE MATCH	Walter Brooks, reported title " <i>Managing Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	40 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	36 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 (Walter Brooks) 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 10, 2026, comparing compensation against 539 similarly situated organizations (Same NTEE sector (S41), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,000 is reasonable (approximately the 40th 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 10, 2026.