

# Associated Utility Contractors Of Maryland

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Whitney Beall, Executive Director / CEO** (\$57,150) against **every comparable organization** that fit the selection criteria — **176** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

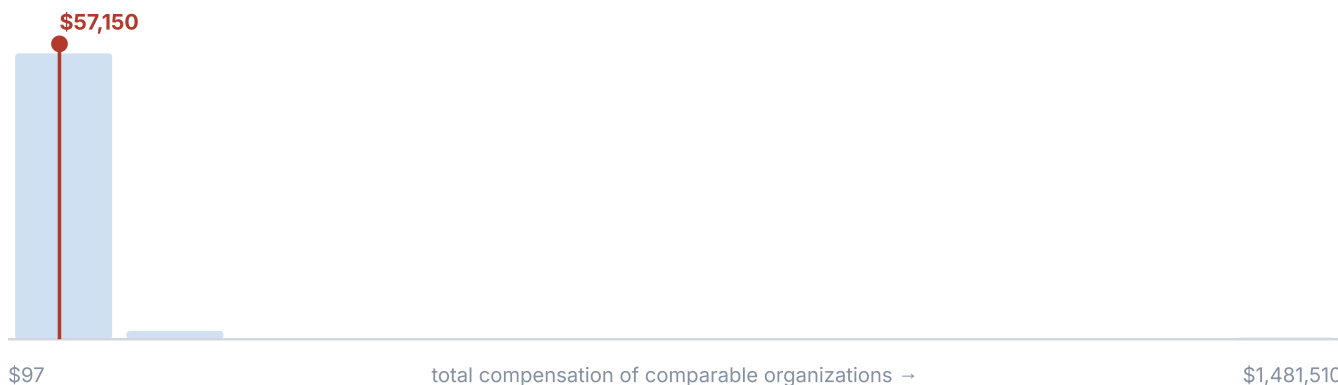
**Benchmarked executive:** Whitney Beall — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y03).
BUDGET	Total revenue between \$227,434 and \$509,181 — 0.67x to 1.50x the subject's \$339,454 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**176** organizations qualified on sector, size, and geography → **176** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,377	\$4,357	\$16,838	\$43,769	\$92,727	\$57,150
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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
<a href="#">Broadwater-missouri</a>	MT	\$339,212	Secretary	\$12,227	<b>\$14,098</b>	2024
<a href="#">Gloucester Lodge No 886 Loyal Order Of The Moose</a>	VA	\$337,711	Administrator	\$19,615	<b>\$20,258</b>	2024
<a href="#">Fraternal Order Of Eagles</a>	WA	\$341,334	Secretary	\$11,731	<b>\$10,945</b>	2025
<a href="#">West Texas Pipe Trades</a>	TX	\$341,538	Treasurer/bu	\$18,531	<b>\$19,316</b>	2025
<a href="#">Putnam Lodge Of Elks #574</a>	CT	\$336,541	Secretary	\$4,000	<b>\$3,908</b>	2025
<a href="#">1721 North Front Street Holdings Inc</a>	PA	\$342,398	Director	\$101,327	<b>\$111,275</b>	2023
<a href="#">Colonial Heights Moose Lodge 1783</a>	VA	\$342,540	Administrator	\$24,700	<b>\$24,852</b>	2025
<a href="#">Unity Medical Center Foundation</a>	ND	\$342,733	Foundation Executive Director	\$34,958	<b>\$41,034</b>	2024
<a href="#">Rhoads Mount Mariah Trust</a>	IL	\$335,245	Trustee	\$6,600	<b>\$7,145</b>	2023
<a href="#">Upstate Union Health And Welfare Fund</a>	NY	\$335,133	Chairman	\$66,708	<b>\$64,476</b>	2024
<a href="#">Fraternal Order Of Eagles Rapid City 3555</a>	SD	\$334,836	Manager	\$69,640	<b>\$82,208</b>	2024
<a href="#">Benevolent &amp; Protective Order Of Elks</a>	CA	\$334,385	Secretary	\$750	<b>\$693</b>	2024
<a href="#">Western Sullivan United Teachers &amp;</a>	NY	\$345,557	Treasurer	\$1,000	<b>\$967</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Police Officers Association Of</a>	MI	\$333,252	President	\$45,930	<b>\$50,708</b>	2024
<a href="#">Tri-county Farmers Mutual Ins</a>	MT	\$332,208	President	\$1,600	<b>\$1,845</b>	2024
<a href="#">Calhoun County Water Association Inc</a>	AR	\$348,739	President	\$550	<b>\$661</b>	2024
<a href="#">Secure Illinois Retirements</a>	IL	\$350,000	Executive Director	\$37,205	<b>\$39,124</b>	2024
<a href="#">Levittown Volunteer &amp; Exempt Fireme</a>	NY	\$350,609	Secretary	\$1,800	<b>\$1,695</b>	2025
<a href="#">Advancing Women In Nashville</a>	TN	\$351,620	Executive Dir.	\$105,360	<b>\$118,459</b>	2024
<a href="#">Benevolent &amp; Protective Order Of</a>	CT	\$353,017	Secretary	\$8,000	<b>\$8,023</b>	2024
<a href="#">Ichabod Crane Teachers Association</a>	NY	\$325,866	Membership/benefits Coordinator	\$1,584	<b>\$1,576</b>	2023
<a href="#">Baptist Community Affordable</a>	TX	\$325,241	Hpcmf President	\$82,877	<b>\$88,675</b>	2024
<a href="#">Nashville Hispanic Bar Association</a>	TN	\$353,828	Legal Direct	\$103,273	<b>\$119,542</b>	2023
<a href="#">Rosemount Fire Relief Association</a>	MN	\$324,775	President	\$800	<b>\$846</b>	2024
<a href="#">Sunnyside Cemetery Association</a>	WI	\$324,596	Trustee/sexton	\$29,837	<b>\$32,471</b>	2025

**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](https://peerbasis.org/methodology).

### ● Sample, role match & sensitivity

PEER COUNT	176 organizations. Compensation range \$97–\$1,481,510; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$339,454); for reference, expenses \$266,370 and assets \$233,719.
ROLE MATCH	Whitney Beall, reported title " <i>Executive 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	13 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	84 <sup>th</sup>
Reportable pay only (column D), adjusted	90 <sup>th</sup>
All sources (D + E + F), adjusted	74 <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 (Whitney Beall) 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 176 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$57,150 is reasonable (approximately the 82<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.