

Barbara & Grace Inc

Executive Director / CEO

EIN 592954006

FL · NTEE F34Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elijah Devall, Executive Director / CEO** (\$31,665) against **every comparable organization** that fit the selection criteria — **839** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Elijah Devall — reported title “Manager - CRRA”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (F34Z).

BUDGET Total revenue between \$288,408 and \$645,691 — 0.67x to 1.50x the subject's \$430,461 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

839 organizations qualified on sector, size, and geography → **839** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,208	\$41,621	\$66,309	\$88,611	\$116,450	\$31,665
----------	----------	----------	----------	-----------	----------



● 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 FL 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
Be The Bush Ministries	TN	\$430,427	Executive Director	\$43,600	\$47,385	2024
Alcohol & Drug Abuse Council Of Delaware	NY	\$430,396	Executive Dir.	\$48,827	\$45,619	2024
Power Forward Inc	MA	\$430,604	Director	\$42,290	\$39,293	2024
Community Counseling Center Of Central	CT	\$430,983	Clinical Direct	\$75,010	\$74,865	2023
Warriors Ascent	MO	\$429,562	Executive Dir.	\$88,200	\$96,589	2024
Prince William Drop In Center	VA	\$429,344	Former Vice Pre	\$78,382	\$78,250	2024
Men Of Pa A	HI	\$429,115	Executive Director	\$65,000	\$60,170	2024
Child Life Society Inc	NY	\$431,976	Secretary	\$52,000	\$48,583	2024
The Healing Center	WA	\$428,859	Director	\$81,000	\$74,981	2024
Christian Counseling Associates Of Jacksonville Inc	FL	\$432,130	President	\$162,000	\$157,352	2024
Together Happy And Forever	FL	\$432,530	President	\$33,500	\$33,500	2023
Nueva Vida Inc	MA	\$428,344	Ceo	\$56,278	\$52,289	2024
Raices Sagradas Community Mental Health	MN	\$432,677	Executive Director	\$63,924	\$65,308	2024
Hogar Santisima Trinidad Inc	PR	\$428,208	Director	\$36,872	\$35,814	2024
Accredited Recovery Housing Inc	OH	\$428,059	Executive Director	\$80,655	\$88,326	2024
Sarasota Addiction Recovery Assistance Inc	FL	\$428,021	President	\$42,000	\$42,000	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Warrionow	CO	\$427,810	Director	\$5,500	\$5,614	2023
21 Roots Farm	MN	\$433,211	Cofounder Board	\$26,667	\$28,049	2023
Harrison County Substance Abuse	IN	\$433,229	Executive Dir.	\$55,558	\$60,578	2024
Defenders For Children	SC	\$433,590	Ceo	\$46,790	\$50,471	2024
Recovery Bartow Inc	GA	\$433,752	Executive Director	\$34,754	\$36,131	2024
Spring-ford Counseling Services Inc	PA	\$434,372	Executive Director/secretary	\$39,191	\$40,410	2024
Blue River Housing Corp	MI	\$426,094	President	\$6,000	\$6,592	2023
Nami Of Pennsylvania Montgomery County	PA	\$435,012	Executive Director	\$105,658	\$112,160	2023
Minds Matter	TN	\$435,084	Executive Director	\$25,620	\$27,127	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 839 organizations. Compensation range \$1–\$506,481; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$430,461); for reference, expenses \$407,041 and assets \$311,339.

ROLE MATCH Elijah Devall, reported title *"Manager - CRRRA"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 56 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 24 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	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	14 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 (Elijah Devall) 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 839 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,665 is reasonable (approximately the 17th 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.