

Cecil Field Powmia Memorial Inc

Executive Director / CEO

EIN 812973800

FL · NTEE W30

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Pam Cain, Executive Director / CEO** (\$10,408) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Pam Cain — reported title “DIRECTOR”, 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 (W30).

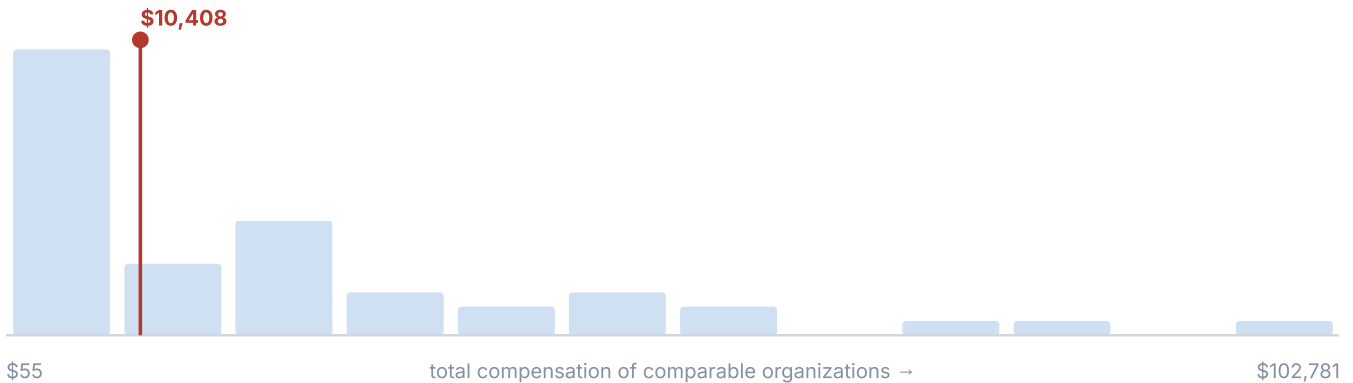
BUDGET Total revenue between \$71,914 and \$161,002 — 0.67x to 1.50x the subject's \$107,335 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (W30), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography

→ **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,631	\$3,895	\$13,163	\$27,687	\$50,020	\$10,408
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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 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
Lebaron Post Home Association	PA	\$107,789	Director	\$4,700	\$5,137	2023
Servicemen's Club Inc	MN	\$108,950	Club Manager	\$40,062	\$43,383	2023
American Legion Post 12	VT	\$109,920	Finance Offi	\$15,000	\$16,071	2024
Gen Richard G Stillwell Korean War	VA	\$114,696	President	\$100,000	\$102,781	2024
Feast Of Crispian	WI	\$98,596	President & Managing Director	\$28,125	\$32,191	2023
Kiester Legion Post 454	MN	\$97,728	Commander	\$4,716	\$4,960	2024
American Legion Post 333	IN	\$97,240	Service Officer	\$4,360	\$4,894	2024
Hershey Memorial Post 3502 Canteen	PA	\$117,525	Canteen Mana	\$40,905	\$44,705	2023
Veteran Business Project Inc	IL	\$118,064	Ceo	\$72,500	\$75,872	2024
St Cloud Standdown Inc	MN	\$96,010	Director	\$2,400	\$2,524	2024
American Legion Post 87	NC	\$120,375	Finance Officer	\$2,200	\$2,491	2023
The American Legion Northridge Post 746 Memorial Building Inc	OH	\$120,835	Bartender	\$4,313	\$4,738	2025
Hand In Hand Partnership	AL	\$125,038	Secretary And Treasurer	\$67,084	\$79,425	2023
American Legion Post 234	IN	\$125,706	Commander	\$9,809	\$11,337	2023
American Legion Whitestown Post 1113	NY	\$127,346	Service Officer	\$58,425	\$56,199	2024
Louisiana National Guard Enlisted Association	LA	\$127,680	Executive Director	\$7,400	\$8,931	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Operation Vet Fit Inc	SC	\$86,309	President	\$17,240	\$19,145	2024
Brockport Area Veterans Club Inc	NY	\$84,547	Treasurer	\$1,275	\$1,263	2023
Us For Warriors Foundation	CA	\$84,114	Executive Director	\$2,175	\$1,999	2024
Department Of Massachusetts Vfw Auxiliary Inc	MA	\$83,297	President	\$4,703	\$4,499	2024
American Legion Post 165	CT	\$81,585	Adjutant	\$500	\$486	2025
Veterans Home Association Of Valley View	PA	\$80,299	Head Bar Tender	\$23,188	\$25,342	2023
Lake Zurich Post 964 American Legion	IL	\$80,105	Finance Officer (Thru 10/24)	\$19,875	\$20,799	2024
100 Entrepreneurs Foundation Inc	MD	\$79,404	President &	\$37,579	\$38,503	2023
Warriors Rock	PA	\$135,753	Secretary	\$40,800	\$43,311	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 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	46 organizations. Compensation range \$55–\$102,781; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$107,335); for reference, expenses \$99,831 and assets \$1,190,408.
ROLE MATCH	Pam Cain, reported title " <i>DIRECTOR</i> ", 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	48 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	43 rd

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 (Pam Cain) 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 46 similarly situated organizations (Same NTEE sector (W30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,408 is reasonable (approximately the 48th 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.