

Northwest Florida Defense Coalition

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Deborah Graham, Executive Director / CEO** (\$57,114) against **every comparable organization** that fit the selection criteria — **180** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

Benchmarked executive: Deborah Graham — reported title "EXECUTIVE DI", 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 \$139,596 and \$312,529 — 0.67x to 1.50x the subject's \$208,353 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

180 organizations qualified on sector, size, and geography → **180** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,402	\$4,723	\$13,498	\$36,323	\$62,248	\$57,114
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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
Brenham Cemetery Association	TX	\$208,612	Treasurer/secretary	\$66,841	\$71,173	2024
Wcribma - Veba	MA	\$209,745	Trustee	\$114,482	\$109,509	2024
Chico-Ieland Stanford Masonic Temple Association	CA	\$210,124	Cfo	\$21,308	\$19,586	2024
Fraternal Order Of Eagles	VT	\$205,841	Secretary Tr	\$11,110	\$11,904	2024
Henry's Fork Groundwater District	ID	\$205,459	Chairman	\$6,150	\$6,964	2024
Voluntary Benefits Plan For Retired	OH	\$205,411	Benefits Committee Chair	\$35,270	\$40,940	2023
Cloquet Lodge 1274 Loyal Order Of Moose	MN	\$204,882	Administrator	\$10,400	\$10,939	2024
Jewish Cemetery Association Of Greater	CT	\$204,847	Executive Director	\$24,300	\$24,253	2024
Bellevue Cemetery Society	IN	\$204,089	President	\$600	\$674	2024
Grand Lodge Of The Independent	MI	\$212,973	Grand Secret	\$29,650	\$32,577	2024
Montville Pba Local #140	NJ	\$213,273	President	\$400	\$380	2024
Linville Haile Water System Inc	LA	\$203,428	Secretary	\$19,200	\$22,505	2024
Southern Connecticut District Roofers	CT	\$202,988	Trustee	\$46,211	\$47,484	2023
Fraternal Order Of Eagles	CA	\$202,792	Secretary	\$5,542	\$4,963	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chevra Kadisha Of Alliance	NJ	\$213,934	Director	\$24,082	\$22,888	2024
Ballston Spa Cemetery Association Inc	NY	\$202,343	Treasurer	\$2,400	\$2,309	2024
Steere Family Ri Historical Cemetery #29	RI	\$214,803	President, Treasurer	\$2,745	\$2,802	2024
Herland Forest	WA	\$201,786	President	\$42,213	\$41,419	2023
Care And Maintenance Trust Fund Of Six	SC	\$201,644	Csa President	\$14,229	\$15,802	2024
Berryville Moose Lodge 2139 Loyal Order Of Moose	VA	\$201,497	Administrator	\$39,000	\$40,084	2024
Public Cemetery Of Cullman	AL	\$215,326	President	\$6,000	\$7,104	2023
Scott County Moose Lodge No 2324	IN	\$216,053	Administrator	\$10,200	\$11,155	2025
Benevolent And Protective Order Of Elks	FL	\$200,491	1 Year Trustee	\$14,625	\$14,248	2025
Lw Sewer Company	MO	\$200,481	Plant Operator	\$12,000	\$13,529	2024
Wayne D Clark Aerie 4488	VA	\$199,060	Worthy Presi	\$25,460	\$26,168	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 **180** organizations. Compensation range \$96–\$1,474,387; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$208,353); for reference, expenses \$139,237 and assets \$69,116.

ROLE MATCH	Deborah Graham, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 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	87 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	79 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 (Deborah 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 180 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,114 is reasonable (approximately the 87th 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.