

Black Point Cemetery Corporation

Executive Director / CEO

EIN 016012524

ME · NTEE Y50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brenda Harrison, Executive Director / CEO** (\$4,606) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Brenda Harrison — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

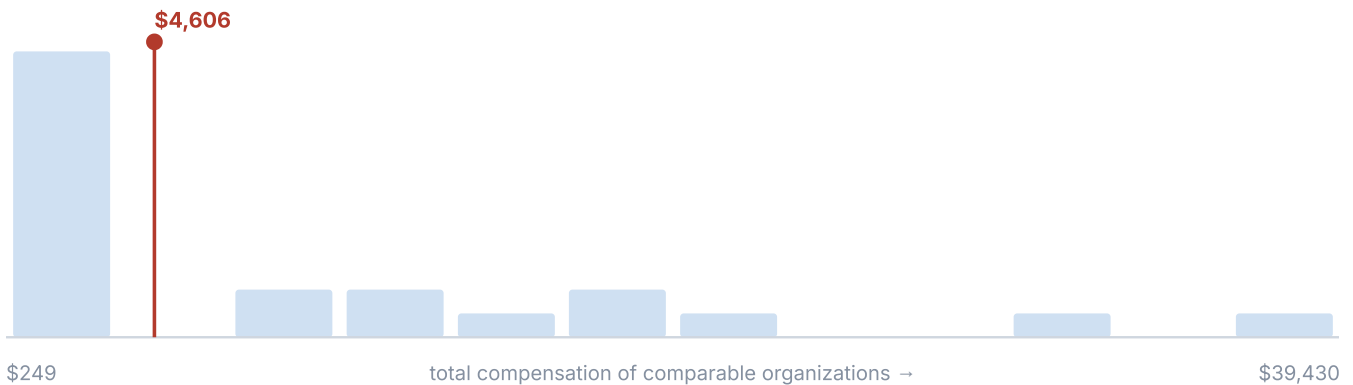
SECTOR Organizations sharing the subject's NTEE classification (Y50).

BUDGET Total revenue between \$37,412 and \$83,760 — 0.67x to 1.50x the subject's \$55,840 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,015	\$1,399	\$3,087	\$12,914	\$21,887	\$4,606
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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 ME 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
Boonville Cemetery Association Inc	NY	\$55,777	President	\$1,517	\$1,369	2024
Highland Memorial Cemetary	ME	\$55,581	Superintende	\$19,600	\$19,600	2024
Independent Benevolent Societ Of Albany	NY	\$55,542	Treasurer	\$2,000	\$1,858	2023
New Woodstock Cemetery Association	NY	\$57,949	Trustee, Sexton	\$2,000	\$1,805	2024
New Oxford Cemetery Association	PA	\$53,324	Treasurer/se	\$3,500	\$3,486	2024
Claggett Cemetery Corporation	OR	\$49,474	Vice President	\$12,000	\$11,129	2024
Hurley Cemetery Association	NY	\$62,270	President/treas	\$8,000	\$7,432	2023
St James Cemetery Association	PA	\$63,587	President	\$250	\$249	2024
Norway Pine Grove Cemetery Corp	ME	\$45,624	President	\$1,000	\$1,000	2024
Lehigh Zion Cemetery Association	PA	\$45,079	President	\$1,494	\$1,488	2024
Lower Valley Union Cemetary Association	NJ	\$67,685	Superintendent	\$10,587	\$9,196	2025
Oak Grove Cemetery Wills Township Inc	IN	\$42,902	President	\$300	\$308	2025
Fairview Cemetary Association	NY	\$42,808	President&super	\$2,610	\$2,425	2023
Hopewell Cemetery	AL	\$69,049	Secretary	\$29,414	\$32,672	2023
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$39,430	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$22,141	2023
St John's Cemetery At Springfield	DE	\$69,714	Treasurer	\$1,200	\$1,173	2024
Jewish Cemetery Association Of Greater Waterbury Inc	CT	\$70,081	Executive Director	\$11,000	\$10,604	2023
Swedish Cemetery Inc	CT	\$72,764	Caretaker	\$1,225	\$1,147	2024
Harmony Cemetery Corporation	MA	\$73,747	Clerk	\$2,995	\$2,688	2024
Princeton Abbey And Cemetery Inc	TX	\$37,864	Chief Executive Officer	\$16,649	\$16,632	2024
Middle Creek Cemetery Association Inc	TN	\$79,467	Secretary	\$12,500	\$13,509	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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	22 organizations. Compensation range \$249–\$39,430; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$55,840); for reference, expenses \$50,169 and assets \$666,530.
ROLE MATCH	Brenda Harrison, reported title " <i>TREASURER</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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	55 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	59 th
All sources (D + E + F), adjusted	55 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 (Brenda Harrison) 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 22 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,606 is reasonable (approximately the 55th 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.