

Adrian Retiree Health Benefit

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Walter Berry, Executive Director / CEO** (\$7,400) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

Benchmarked executive: Walter Berry — reported title “VEBA COMMITT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

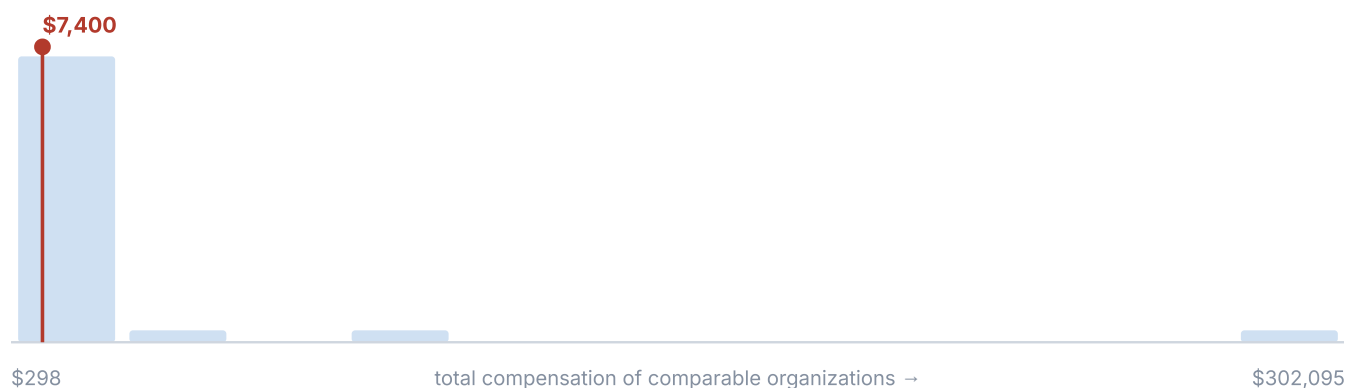
SECTOR Organizations sharing the subject's NTEE classification (Y20).

BUDGET Total revenue between \$24,625 and \$55,132 — 0.67x to 1.50x the subject's \$36,755 (the band tightens as size grows).

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

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$921	\$1,539	\$5,253	\$14,038	\$22,250	\$7,400
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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 MI 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
Royal Arch Masons Of California	CA	\$35,895	Recorder	\$16,146	\$13,907	2023
Washington Teachers Union Option 2	DC	\$37,768	Chairperson	\$2,198	\$1,869	2024
Princeton Abbey And Cemetery Inc	TX	\$37,864	Chief Executive Officer	\$16,649	\$16,135	2024
Pennichuck Water Works Inc	NH	\$35,406	Chief Executive Officer	\$15,838	\$14,168	2024
Furnace Village Cemetery	MA	\$34,516	Treasurer	\$1,000	\$848	2025
Ancient Free & Accepted Masons	CT	\$33,660	Secretary	\$1,800	\$1,635	2024
Icd Medical Premium Plan	IN	\$40,135	Trustee	\$9,600	\$10,098	2023
Maplewood Cemetery	NH	\$32,187	Secretary And Director	\$2,061	\$1,898	2023
New Deal Lodge Inc	NY	\$41,563	Chairman/pre	\$6,000	\$5,253	2024
Ohio School Boards Association	OH	\$30,871	Trustee	\$82,579	\$84,738	2024
Fairview Cemetery Association	NY	\$42,808	President&super	\$2,610	\$2,352	2023
Oak Grove Cemetery Wills Township Inc	IN	\$42,902	President	\$300	\$298	2025
Macedonia Church Cemetery Trust Fund	AR	\$30,344	Trustee/secretary	\$1,100	\$1,198	2024
Employee Contribution Veba Trust	CA	\$44,869	Cfo, Pepperdine University	\$36,961	\$30,921	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lehigh Zion Cemetery Association	PA	\$45,079	President	\$1,494	\$1,443	2024
Nebraska Methodist Health System	NE	\$45,480	Pres & Ceo Nebr Methodist	\$281,592	\$302,095	2023
Norway Pine Grove Cemetery Corp	ME	\$45,624	President	\$1,000	\$970	2024
Pocono Health System Medical	PA	\$46,304	President	\$16,860	\$16,289	2024
Kn Consultants Ltd	NY	\$46,804	Executive Director	\$12,000	\$10,506	2024
Jacobs Evangelical Lutheran Cemetery Inc	PA	\$26,019	Chairman	\$9,884	\$9,832	2023
Erie County Association Of Chiefs Of Police Inc	NY	\$24,686	President	\$300	\$304	2021
Claggett Cemetery Corporation	OR	\$49,474	Vice President	\$12,000	\$10,797	2024
Maxus Retirees Modified Medical Benefits	TX	\$50,882	Committee Member	\$4,000	\$3,877	2024
Euclid Health Trust	OH	\$52,173	Trustee	\$16,050	\$16,470	2024
Fraternal Order Of Eagles 3730 Auxiliary	MO	\$52,914	Secretary	\$1,319	\$1,319	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	27 organizations. Compensation range \$298–\$302,095; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$36,755); for reference, expenses \$277,953 and assets \$1,232,852. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Walter Berry, reported title "VEBA COMMITTEE", 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	7 peers 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	52 nd
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	48 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 (Walter Berry) 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 27 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,400 is reasonable (approximately the 52nd 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.