

Walnut Grove Cemetery

Executive Director / CEO

EIN 344436432

OH · NTEE Y52Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dave Mayer, Executive Director / CEO** (\$447) against **every comparable organization** that fit the selection criteria — **83** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Dave Mayer — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Y52Z).

BUDGET Total revenue between \$51,974 and \$116,361 — 0.67x to 1.50x the subject's \$77,574 (the band tightens as size grows).

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

83 organizations qualified on sector, size, and geography

→ **83** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$490

\$1,385

\$4,426

\$13,645

\$35,484

\$447



■ 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 OH 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
Knights Templar Of The United States Of America	IL	\$77,407	Grand Recorder	\$6,000	\$5,270	2025
Charture Institute	WY	\$78,721	Executive Di	\$60,000	\$58,921	2024
Hawaii Medical Service Association	HI	\$75,783	Trustee	\$113,199	\$92,942	2024
Jernberg Steelworkers Retiree Health	PA	\$79,448	Committee Member	\$1,000	\$914	2024
Middle Creek Cemetery Association Inc	TN	\$79,467	Secretary	\$12,500	\$12,405	2023
The Amt Health Benefits Trust	VA	\$79,661	President	\$55,862	\$49,464	2024
West Lambert Water Association	MS	\$75,064	Secretary	\$14,528	\$14,456	2025
Deming Water Association	WA	\$80,750	President	\$500	\$411	2024
Blackduck Volunteer Fireman's	MN	\$81,347	President	\$449	\$419	2023
Harmony Cemetery Corporation	MA	\$73,747	Clerk	\$2,995	\$2,468	2024
Stratford Corporation	OH	\$73,388	Business Manager	\$85,805	\$81,195	2025
Free & Accepted Masons	TN	\$73,365	Treasurer	\$3,300	\$3,181	2024
B C And T Local 334 Retiree Health Plan	ME	\$73,205	Trustee	\$12,000	\$10,735	2025
Swedish Cemetery Inc	CT	\$72,764	Caretaker	\$1,225	\$1,053	2024
St Augusta Firefighters Relief	MN	\$71,550	President	\$100	\$90	2024
Rockville Firemens Relief Association	MN	\$83,987	President	\$200	\$181	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Washington Lodge 17 Fop	PA	\$70,323	President	\$595	\$560	2023
Jewish Cemetery Association Of Greater Waterbury Inc	CT	\$70,081	Executive Director	\$11,000	\$9,738	2023
Ivanhoe Firemens Relief Association	MN	\$85,281	Gambling Man	\$11,695	\$10,597	2024
St John's Cemetery At Springfield	DE	\$69,714	Treasurer	\$1,200	\$1,078	2024
Hayes Lemmerz Non-union Retiree	IL	\$69,654	Chairperson	\$4,000	\$3,606	2024
The Cemetery Corporation	SC	\$69,578	Secretary	\$20,642	\$20,332	2023
Rising Sun Cemetery Association	IN	\$69,157	Superintendent	\$37,440	\$36,208	2024
Hopewell Cemetery	AL	\$69,049	Secretary	\$29,414	\$30,002	2023
Law Enforcement Alliance Of	CT	\$68,743	President	\$2,500	\$2,149	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	83 organizations. Compensation range \$73–\$135,521; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$77,574); for reference, expenses \$99,466 and assets \$516,964.
ROLE MATCH	Dave Mayer, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 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	8 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	8 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 (Dave Mayer) 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 83 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$447 is reasonable (approximately the 8th 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.