

Elmwood Cemetery Company

Executive Director / CEO

EIN 361039715

IL · NTEE Y50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Joann Pumroy, Executive Director / CEO** (\$2,081) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

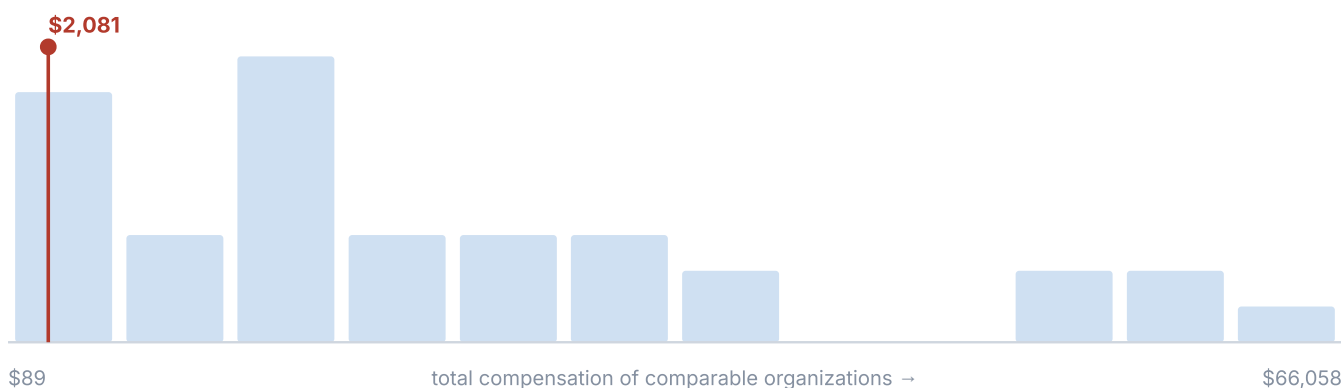
Benchmarked executive: Joann Pumroy — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y50).
BUDGET	Total revenue between \$127,723 and \$285,948 — 0.67x to 1.50x the subject's \$190,632 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,938	\$10,704	\$15,866	\$30,611	\$52,654	\$2,081
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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 IL 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
Miami Cemetery Assn	OH	\$188,773	Superintendent	\$54,328	\$55,385	2025
Cutler Cremation Company Inc	NY	\$192,571	President	\$36,400	\$32,497	2024
Sedona Community Cemetery Association	AZ	\$187,616	Secretary	\$62,292	\$59,188	2024
Care And Maintenance Trust Fund Of Six	SC	\$201,644	Csa President	\$14,229	\$14,666	2024
Herland Forest	WA	\$201,786	President	\$42,213	\$38,443	2023
Eureka Cemetery & Mausoleum Assn	OR	\$179,008	Director	\$4,350	\$3,991	2024
Indiana Funeral Education Foundation Inc	IN	\$178,450	Executive Director	\$51,444	\$53,599	2024
The Cemetery Association Of The Jewish	NJ	\$177,465	Executive Vp	\$12,000	\$10,586	2024
Bellefontaine Cemetery Society	IN	\$204,089	President	\$600	\$625	2024
Jewish Cemetery Association Of Greater	CT	\$204,847	Executive Director	\$24,300	\$22,510	2024
Brenham Cemetery Association	TX	\$208,612	Treasurer/secretary	\$66,841	\$66,058	2024
Overlook Cemetery Association	NJ	\$169,286	President	\$16,933	\$15,378	2023
Chevra Kadisha Of Alliance	NJ	\$213,934	Director	\$24,082	\$21,243	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Steere Family Ri Historical Cemetery #29	RI	\$214,803	President, Treasurer	\$2,745	\$2,600	2024
Public Cemetery Of Cullman	AL	\$215,326	President	\$6,000	\$6,593	2023
Oxford Cemetery Association	PA	\$162,842	Secretary	\$24,730	\$25,085	2023
Mount Lawn Cemetery Association Inc	NC	\$218,536	Maintenance	\$48,000	\$50,448	2023
Pennville loof Twin Hills Cemetery	IN	\$219,726	Member	\$13,390	\$13,951	2024
Hillington Crematory	NY	\$222,706	Board Member	\$22,707	\$20,871	2023
Acton Cemetery Inc	TX	\$155,556	Secretary/tr	\$12,000	\$12,210	2023
Greensprings Natural Cemetary Association	NY	\$230,716	Cemetery Executive Director	\$32,010	\$28,578	2024
Santa Gertrudis Memorial Cemetery Inc	TX	\$231,507	Board Memberkey Empl	\$33,922	\$33,525	2024
Broad Run Baptist Cemetery Association	WV	\$147,810	Vice Chairman	\$5,200	\$5,563	2024
Trice Hill Cemetery Assoc	OK	\$234,249	Chairman	\$1,400	\$1,523	2024
Cutchogue Cemetery Association	NY	\$143,463	Superintendent	\$15,607	\$13,933	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	34 organizations. Compensation range \$89–\$66,058; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$190,632); for reference, expenses \$153,578 and assets \$589,605.
ROLE MATCH	Joann Pumroy, 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	12 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 (Joann Pumroy) 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 34 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$2,081 is reasonable (approximately the 12th 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.