

Rhoads Mount Mariah Trust

Executive Director / CEO

EIN 371413529

IL · NTEE Y50

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Sandra Albright, Executive Director / CEO** (\$6,600) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

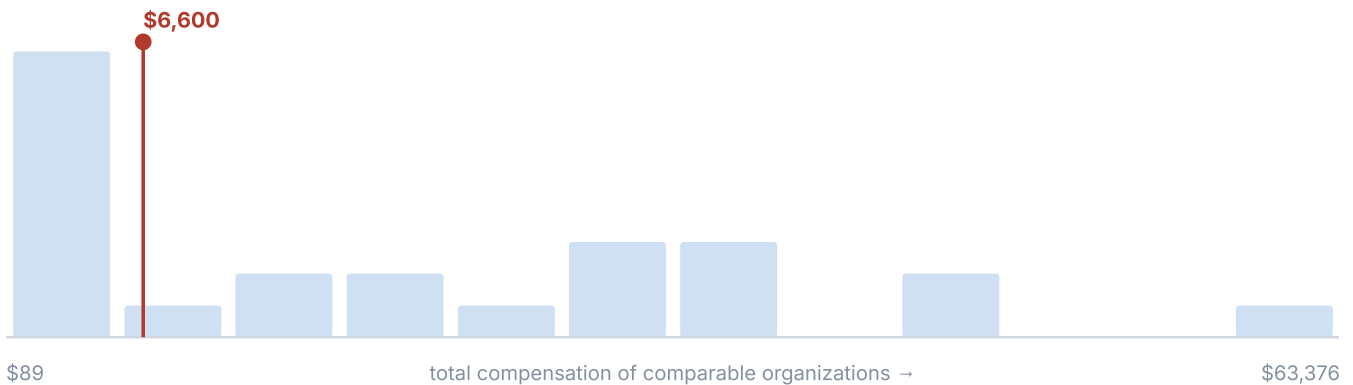
Benchmarked executive: Sandra Albright — reported title “TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y50).
BUDGET	Total revenue between \$224,614 and \$502,867 — 0.67x to 1.50x the subject's \$335,245 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

24 organizations qualified on sector, size, and geography → **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$691	\$2,130	\$15,057	\$31,575	\$39,943	\$6,600
-------	---------	----------	----------	----------	---------



■ 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
Sunnyside Cemetery Association	WI	\$324,596	Trustee/sexton	\$29,837	\$29,993	2025
Mountain Grove Cemetery-easton Inc	CT	\$323,969	Director	\$250	\$238	2023
The Putnam County Society For The Prevention Of Cruelty To Animals Inc	NY	\$304,067	President	\$38,400	\$34,282	2024
Cave Hill Heritage Foundation	KY	\$366,472	President/ceo	\$30,556	\$32,434	2024
Union Hill Cemetery Company	PA	\$377,981	President	\$600	\$609	2023
The Historic Sharon Burying Ground Inc	CT	\$381,181	Superintendentdirector	\$3,064	\$2,838	2024
Woodlawn Cemetery Association	NY	\$276,310	Secretary / Trustee	\$13,200	\$11,784	2024
Blooming Grove Rural Cemetery Assoc	NY	\$274,017	Superintendent	\$1,800	\$1,654	2023
Ernst Memorial Cemetery Corporation	NJ	\$402,762	Trustee	\$1,000	\$882	2024
Warwick Cemetery Association	NY	\$267,290	Sec-treas	\$28,000	\$24,998	2024
Colonial Memorial Park Association	NJ	\$265,207	Trustee	\$18,539	\$16,353	2024
Fernwood Cemetery Association	NJ	\$263,381	President/superintendent	\$15,600	\$13,761	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Foxfield Preserve Inc	OH	\$256,991	Executive Director	\$16,691	\$17,466	2024
Colonial Cemeteries Inc	CT	\$414,166	President	\$2,400	\$2,289	2023
Rural Cemetery Assoc Of Hornellsville N Y	NY	\$255,410	President	\$100	\$89	2024
Venice Cemetery Assn	OH	\$247,636	Bookkeeper	\$29,900	\$31,288	2024
Trice Hill Cemetery Assoc	OK	\$234,249	Chairman	\$1,400	\$1,523	2024
Santa Gertrudis Memorial Cemetery Inc	TX	\$231,507	Board Memberkey Empl	\$33,922	\$33,525	2024
Greensprings Natural Cemetary Association	NY	\$230,716	Cemetery Executive Director	\$32,010	\$28,578	2024
Muslim Association Of Northwest	WA	\$445,490	Imam	\$47,899	\$42,369	2024
Niagara Falls Memorial Park Association	NY	\$452,837	President	\$70,988	\$63,376	2024
Conservation Burial Inc	FL	\$453,605	Ex Director	\$48,239	\$46,095	2023
Morgan-cemetery Inc	NJ	\$453,986	Trustee	\$3,000	\$2,646	2024
Longmont Cemetery Association	CO	\$467,774	President	\$6,000	\$5,538	2025

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	24 organizations. Compensation range \$89–\$63,376; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$335,245); for reference, expenses \$59,216 and assets \$1,478,407. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sandra Albright, reported title "TRUSTEE", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	42 nd
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	42 nd

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 (Sandra Albright) 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 10, 2026, comparing compensation against 24 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,600 is reasonable (approximately the 42nd 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 10, 2026.