

Lakeland Post-retirement Medical Trust

Executive Director / CEO

EIN 462332843

MI · NTEE Y20

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Celeste McIntyre, Executive Director / CEO** (\$157,127) against **every comparable organization** that fit the selection criteria — **156** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

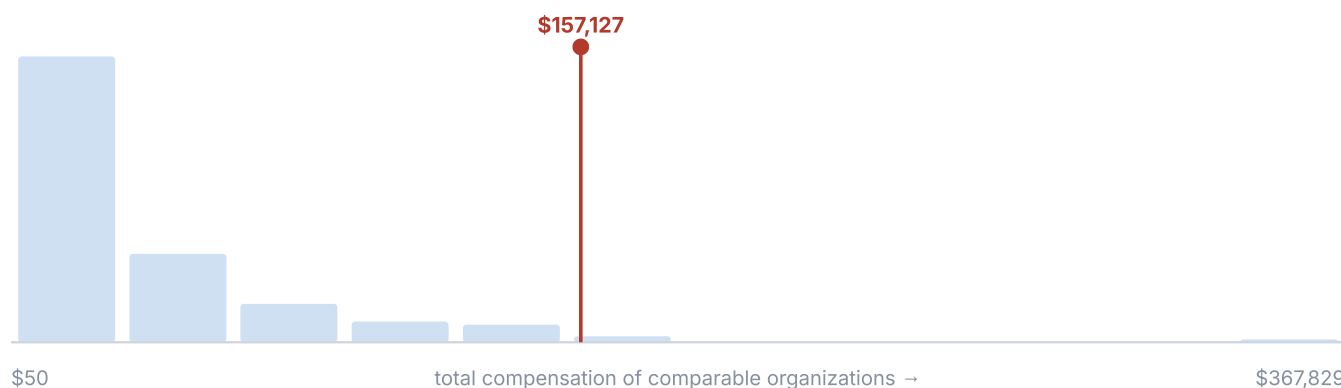
Benchmarked executive: Celeste McIntyre — reported title “TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

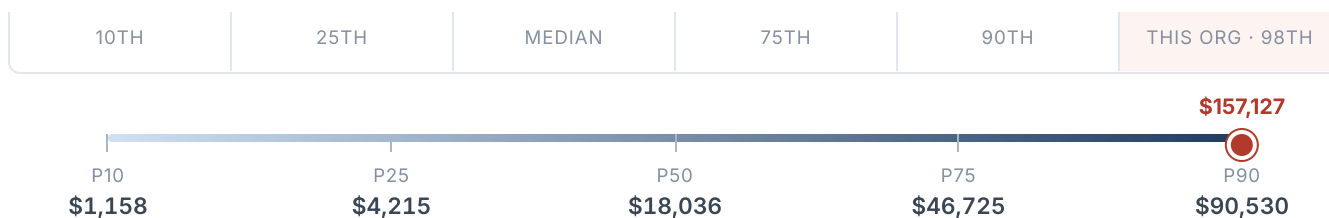
SECTOR	Organizations sharing the subject's NTEE classification (Y20).
BUDGET	Total revenue between \$309,083 and \$691,978 — 0.67x to 1.50x the subject's \$461,319 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

156 organizations qualified on sector, size, and geography → **156** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,158	\$4,215	\$18,036	\$46,725	\$90,530	\$157,127
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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
Longmont Cemetery Association	CO	\$467,774	President	\$6,000	\$5,275	2025
Morgan-cemetery Inc	NJ	\$453,986	Trustee	\$3,000	\$2,521	2024
Conservation Burial Inc	FL	\$453,605	Ex Director	\$48,239	\$43,904	2023
Niagara Falls Memorial Park Association	NY	\$452,837	President	\$70,988	\$60,364	2024
Eastern Star Charity Foundation Of	CT	\$450,752	President	\$300	\$258	2025
Russell Utilities Inc	MS	\$449,253	President	\$590	\$602	2025
Muslim Association Of Northwest	WA	\$445,490	Imam	\$47,899	\$40,356	2024
Fraternal Order Of Eagles	MI	\$444,833	President	\$145	\$141	2024
Kappa Epsilon Psi Military Sorority	GA	\$444,682	National Secretary	\$24,180	\$22,879	2024
Eastportsouth Manor Teachers	NY	\$439,607	Coordinator	\$8,500	\$7,228	2024
Benevolent & Protective Order Of Elks	NH	\$439,214	Secretary	\$4,000	\$3,386	2025
Ibew Local Union 697 Sub Fund	IN	\$484,800	Trustee	\$66,084	\$65,580	2024
Administrative Committee Of Chelan	WA	\$437,412	Managing Director	\$57,264	\$49,671	2023
Ruskin Lodge 813 Loyal Order Of Moose	FL	\$486,351	Administrator	\$52,000	\$45,970	2024
Oregon Solar Energy Industries	OR	\$436,039	Executive Di	\$83,144	\$74,806	2023
Fraternal Ord Of Eagles 4218 Aerie	VT	\$435,209	Trustee	\$24,612	\$22,711	2025
Fraternal Order Of Eagles (3994 Aerie)	MA	\$487,787	Secretary	\$4,320	\$3,653	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Key West Moose Lodge #1760	FL	\$433,346	Administrator	\$26,400	\$22,737	2025
R2ise Inc	GA	\$431,931	Chairperson	\$91,100	\$86,198	2024
Mendota Heights Fire Department	MN	\$428,200	President	\$1,825	\$1,697	2024
College Foundation Voluntary Employee Beneficiary Association	NC	\$426,343	Trustee	\$28,632	\$28,662	2023
Benevolent And Protective Order Of Elks Of The Usa 30 New Orleans	LA	\$425,536	Secretary	\$3,900	\$3,937	2025
Dover Moose Lodge 443 Loyal Order Of Moose	NH	\$424,107	Administrator	\$10,400	\$8,804	2025
Battle Grove Cemetery Co Inc	KY	\$500,980	President	\$400	\$405	2024
Ufcw Vacation Compensation Trust	CA	\$421,591	Trustee	\$26,876	\$22,484	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 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 156 organizations. Compensation range \$50–\$367,829; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$461,319); for reference, expenses \$52,754 and assets \$18,287,609. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Celeste McIntyre, 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	25 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	98 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	99 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 (Celeste McIntyre) 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 13, 2026, comparing compensation against 156 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$157,127 is reasonable (approximately the 98th 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 13, 2026.