

Broad Run Baptist Cemetery Association

Executive Director / CEO

EIN 550454674
 WV · NTEE Y50
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Evan S Bennett, Executive Director / CEO** (\$5,200) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

Benchmarked executive: Evan S Bennett — reported title “VICE CHAIRMAN”, 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).

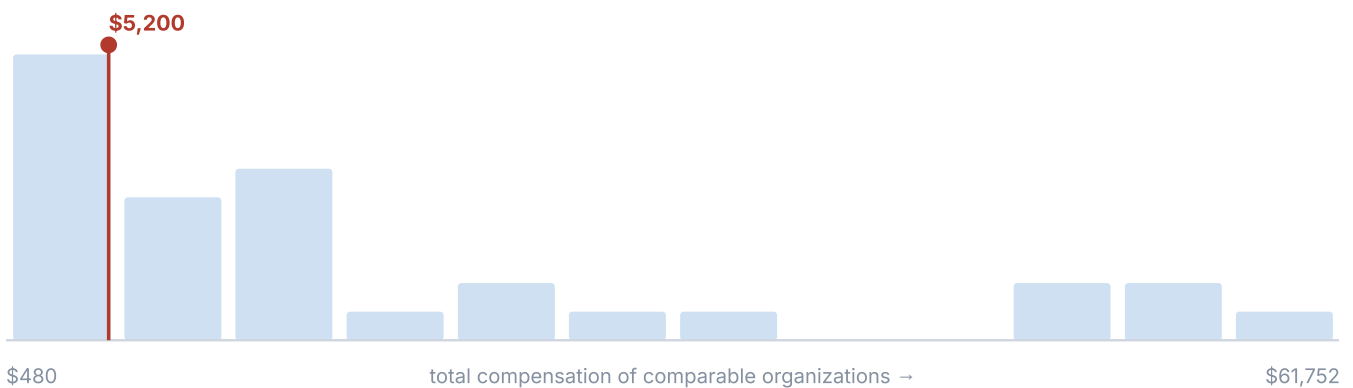
BUDGET Total revenue between \$99,032 and \$221,715 — 0.67x to 1.50x the subject's \$147,810 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Y50), nationwide + budget 0.67–1.5x revenue.

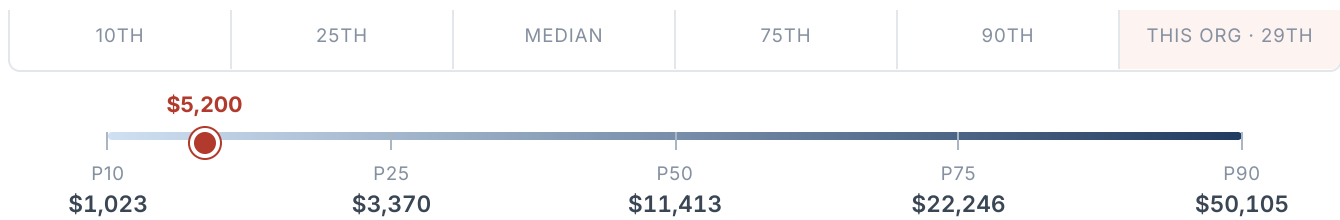
31 organizations qualified on sector, size, and geography

→ **31** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,023	\$3,370	\$11,413	\$22,246	\$50,105	\$5,200
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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 WV 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
Cutchogue Cemetery Association	NY	\$143,463	Superintendent	\$15,607	\$13,025	2024
Acton Cemetery Inc	TX	\$155,556	Secretary/tr	\$12,000	\$11,413	2023
Oxford Cemetery Association	PA	\$162,842	Secretary	\$24,730	\$23,449	2023
Louisiana Scottish Rite Foundation	LA	\$129,490	Executive Dir.	\$10,435	\$10,339	2025
Overlook Cemetery Association	NJ	\$169,286	President	\$16,933	\$14,375	2023
Starr Burying Ground Association	CT	\$124,457	Superintendent	\$12,000	\$10,392	2024
Martinsburg Fairview Cemetery Assoc	PA	\$123,949	Secreasurer	\$7,800	\$7,184	2024
The Cemetery Association Of The Jewish	NJ	\$177,465	Executive Vp	\$12,000	\$9,895	2024
Indiana Funeral Education Foundation Inc	IN	\$178,450	Executive Director	\$51,444	\$50,105	2024
Goshen Cemetery Inc	IN	\$116,781	President	\$700	\$702	2023
Eureka Cemetery & Mausoleum Assn	OR	\$179,008	Director	\$4,350	\$3,731	2024
Mt Carmel Cemetery	AR	\$115,425	Assistant Secretary	\$5,150	\$5,504	2023
The Farmington Cemetery Association	NH	\$115,306	President	\$1,200	\$1,023	2024
Union Cemetery Association Of	OR	\$115,074	Sec/treasurer	\$3,600	\$3,008	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Woodland Cemetery Association Inc	NY	\$113,572	President	\$1,900	\$1,632	2023
Clinton Cemetery Association Inc	NY	\$109,218	Superintendent	\$18,000	\$15,022	2024
Sedona Community Cemetery Association	AZ	\$187,616	Secretary	\$62,292	\$55,330	2024
Miami Cemetery Assn	OH	\$188,773	Superintendent	\$54,328	\$51,775	2025
Elmwood Cemetery Company	IL	\$190,632	Treasurer	\$2,081	\$1,945	2023
Cutler Cremation Company Inc	NY	\$192,571	President	\$36,400	\$30,378	2024
Marilla Cemetery Association Inc	NY	\$99,787	President	\$575	\$480	2024
Care And Maintenance Trust Fund Of Six	SC	\$201,644	Csa President	\$14,229	\$13,710	2024
Herland Forest	WA	\$201,786	President	\$42,213	\$35,937	2023
Bellefontaine Cemetery Society	IN	\$204,089	President	\$600	\$584	2024
Jewish Cemetery Association Of Greater	CT	\$204,847	Executive Director	\$24,300	\$21,043	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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 31 organizations. Compensation range \$480–\$61,752; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$147,810); for reference, expenses \$59,439 and assets \$1,091,116. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Evan S Bennett, reported title "VICE CHAIRMAN", 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.
OUTLIERS	3 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	29 th
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	29 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 (Evan S Bennett) 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 31 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$5,200 is reasonable (approximately the 29th 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.