

Trice Hill Cemetery Assoc

Executive Director / CEO

EIN 730728263

OK · NTEE Y50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **David P Brown, Executive Director / CEO** (\$1,400) 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 9th percentile of comparable organizations

below the typical range for comparable organizations

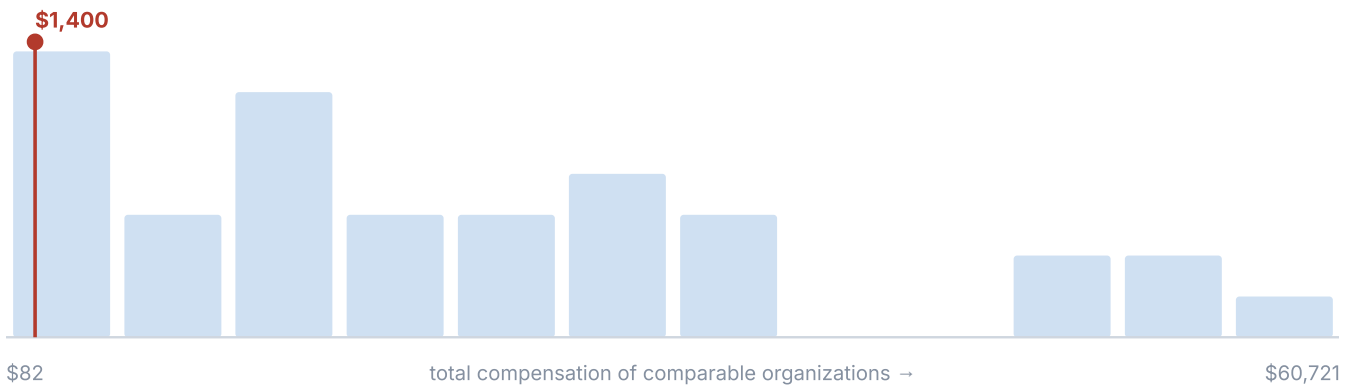
Benchmarked executive: David P Brown — reported title "CHAIRMAN", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y50).
BUDGET	Total revenue between \$156,946 and \$351,373 — 0.67x to 1.50x the subject's \$234,249 (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



\$1,638	\$6,983	\$17,620	\$29,593	\$48,399	\$1,400
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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 OK 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
Santa Gertrudis Memorial Cemetery Inc	TX	\$231,507	Board Memberkey Empl	\$33,922	\$30,816	2024
Greensprings Natural Cemetary Association	NY	\$230,716	Cemetery Executive Director	\$32,010	\$26,268	2024
Hillington Crematory	NY	\$222,706	Board Member	\$22,707	\$19,185	2023
Venice Cemetery Assn	OH	\$247,636	Bookkeeper	\$29,900	\$28,760	2024
Pennville loof Twin Hills Cemetery	IN	\$219,726	Member	\$13,390	\$12,824	2024
Mount Lawn Cemetery Association Inc	NC	\$218,536	Maintenance	\$48,000	\$46,372	2023
Public Cemetery Of Cullman	AL	\$215,326	President	\$6,000	\$6,060	2023
Steere Family Ri Historical Cemetery #29	RI	\$214,803	President, Treasurer	\$2,745	\$2,390	2024
Chevra Kadisha Of Alliance	NJ	\$213,934	Director	\$24,082	\$19,527	2024
Rural Cemetery Assoc Of Hornellsville N Y	NY	\$255,410	President	\$100	\$82	2024
Foxfield Preserve Inc	OH	\$256,991	Executive Director	\$16,691	\$16,055	2024
Brenham Cemetery Association	TX	\$208,612	Treasurer/secretary	\$66,841	\$60,721	2024
Fernwood Cemetery Association	NJ	\$263,381	President/superintendent	\$15,600	\$12,649	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jewish Cemetery Association Of Greater	CT	\$204,847	Executive Director	\$24,300	\$20,691	2024
Bellefontaine Cemetery Society	IN	\$204,089	President	\$600	\$575	2024
Colonial Memorial Park Association	NJ	\$265,207	Trustee	\$18,539	\$15,032	2024
Herland Forest	WA	\$201,786	President	\$42,213	\$35,336	2023
Care And Maintenance Trust Fund Of Six	SC	\$201,644	Csa President	\$14,229	\$13,481	2024
Warwick Cemetery Association	NY	\$267,290	Sec-treas	\$28,000	\$22,978	2024
Blooming Grove Rural Cemetery Assoc	NY	\$274,017	Superintendent	\$1,800	\$1,521	2023
Cutler Cremation Company Inc	NY	\$192,571	President	\$36,400	\$29,871	2024
Woodlawn Cemetery Association	NY	\$276,310	Secretary / Trustee	\$13,200	\$10,832	2024
Elmwood Cemetery Company	IL	\$190,632	Treasurer	\$2,081	\$1,912	2023
Miami Cemetery Assn	OH	\$188,773	Superintendent	\$54,328	\$50,910	2025
Sedona Community Cemetery Association	AZ	\$187,616	Secretary	\$62,292	\$54,405	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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 \$82–\$60,721; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$234,249); for reference, expenses \$245,643 and assets \$971,596.
ROLE MATCH	David P Brown, reported title " <i>CHAIRMAN</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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	21 st
All sources (D + E + F), adjusted	9 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 (David P Brown) 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 \$1,400 is reasonable (approximately the 9th 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.