

Union Cemetery Association Of

Executive Director / CEO

EIN 936023002

OR · NTEE Y50

FY ending 2025-04-30

June 9, 2026

This analysis benchmarks the total compensation of **Velma Cook, Executive Director / CEO** (\$3,600) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Velma Cook — reported title “Sec/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).

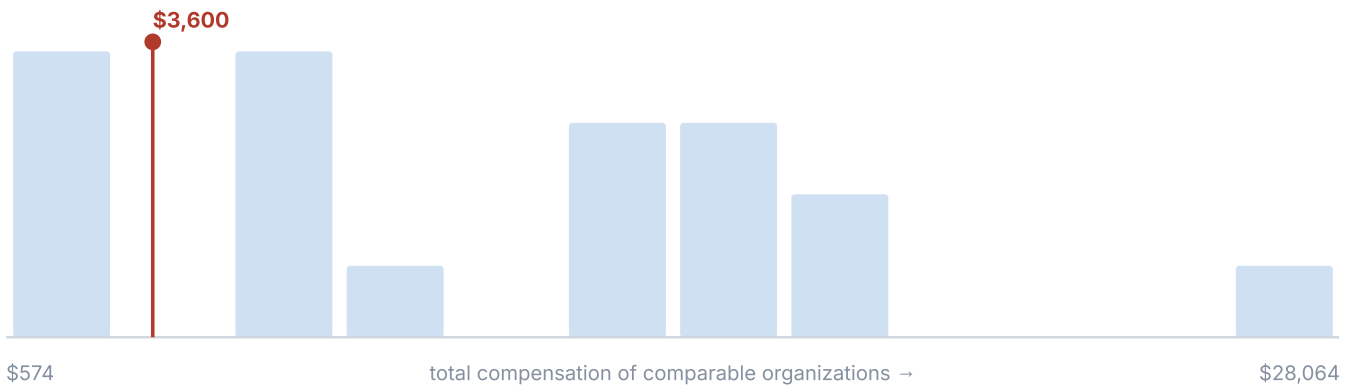
BUDGET Total revenue between \$77,099 and \$172,611 — 0.67x to 1.50x the subject's \$115,074 (the band tightens as size grows).

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

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,110	\$6,184	\$10,485	\$15,364	\$17,436	\$3,600
---------	---------	----------	----------	----------	---------



■ 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 OR 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
The Farmington Cemetery Association	NH	\$115,306	President	\$1,200	\$1,225	2024
Mt Carmel Cemetery	AR	\$115,425	Assistant Secretary	\$5,150	\$6,587	2023
Woodland Cemetery Association Inc	NY	\$113,572	President	\$1,900	\$1,954	2023
Goshen Cemetery Inc	IN	\$116,781	President	\$700	\$840	2023
Clinton Cemetery Association Inc	NY	\$109,218	Superintendent	\$18,000	\$17,978	2024
Martinsburg Fairview Cemetery Assoc	PA	\$123,949	Sectreasurer	\$7,800	\$8,597	2024
Starr Burying Ground Association	CT	\$124,457	Superintendent	\$12,000	\$12,437	2024
Louisiana Scottish Rite Foundation	LA	\$129,490	Executive Dir.	\$10,435	\$12,373	2025
Marilla Cemetery Association Inc	NY	\$99,787	President	\$575	\$574	2024
Chevra Ahavas Chesed Inc	MD	\$96,228	Executive Director	\$15,000	\$15,501	2024
Mumford Rural Cemetery Association	NY	\$92,598	President	\$6,000	\$6,170	2023
Sheffield Cemetery Association	PA	\$88,963	Sexton	\$6,101	\$6,923	2023
Cutchogue Cemetery Association	NY	\$143,463	Superintendent	\$15,607	\$15,588	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Broad Run Baptist Cemetery Association	WV	\$147,810	Vice Chairman	\$5,200	\$6,224	2024
Middle Creek Cemetery Association Inc	TN	\$79,467	Secretary	\$12,500	\$14,952	2023
Acton Cemetery Inc	TX	\$155,556	Secretary/tr	\$12,000	\$13,659	2023
Oxford Cemetery Association	PA	\$162,842	Secretary	\$24,730	\$28,064	2023
Overlook Cemetery Association	NJ	\$169,286	President	\$16,933	\$17,204	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR cost of living and 2025 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 OR 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 18 organizations. Compensation range \$574–\$28,064; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$115,074); for reference, expenses \$153,422 and assets \$1,989,604.

ROLE MATCH Velma Cook, reported title *"Sec/Treasurer"*, 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	22nd
Total compensation (D + F), as reported (no adjustments)	22nd

Reportable pay only (column D), adjusted

28th

All sources (D + E + F), adjusted

22nd

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 (Velma Cook) 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 18 similarly situated organizations (Same NTEE sector (Y50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,600 is reasonable (approximately the 22nd 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.