

# The Farmington Cemetery Association

Executive Director / CEO

EIN 020132120  
 NH · NTEE Y50  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Donald Fuller, Executive Director / CEO** (\$1,200) 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 **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

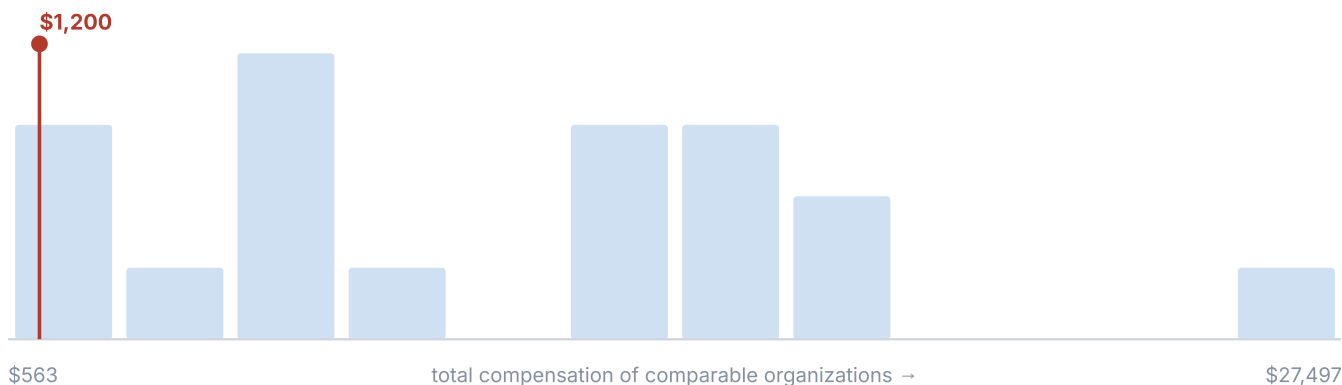
**Benchmarked executive:** Donald Fuller — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y50).
BUDGET	Total revenue between \$77,255 and \$172,959 — 0.67x to 1.50x the subject's \$115,306 (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



\$1,587	\$6,058	\$10,274	\$15,054	\$17,084	<b>\$1,200</b>
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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 NH 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
<a href="#">Mt Carmel Cemetery</a>	AR	\$115,425	Assistant Secretary	\$5,150	<b>\$6,454</b>	2023
<a href="#">Union Cemetery Association Of</a>	OR	\$115,074	Sec/treasurer	\$3,600	<b>\$3,527</b>	2025
<a href="#">Goshen Cemetery Inc</a>	IN	\$116,781	President	\$700	<b>\$823</b>	2023
<a href="#">Woodland Cemetery Association Inc</a>	NY	\$113,572	President	\$1,900	<b>\$1,914</b>	2023
<a href="#">Clinton Cemetery Association Inc</a>	NY	\$109,218	Superintendent	\$18,000	<b>\$17,615</b>	2024
<a href="#">Martinsburg Fairview Cemetery Assoc</a>	PA	\$123,949	Sectreasurer	\$7,800	<b>\$8,424</b>	2024
<a href="#">Starr Burying Ground Association</a>	CT	\$124,457	Superintendent	\$12,000	<b>\$12,185</b>	2024
<a href="#">Louisiana Scottish Rite Foundation</a>	LA	\$129,490	Executive Dir.	\$10,435	<b>\$12,123</b>	2025
<a href="#">Marilla Cemetery Association Inc</a>	NY	\$99,787	President	\$575	<b>\$563</b>	2024
<a href="#">Chevra Ahavas Chesed Inc</a>	MD	\$96,228	Executive Director	\$15,000	<b>\$15,188</b>	2024
<a href="#">Mumford Rural Cemetery Association</a>	NY	\$92,598	President	\$6,000	<b>\$6,045</b>	2023
<a href="#">Sheffield Cemetery Association</a>	PA	\$88,963	Sexton	\$6,101	<b>\$6,783</b>	2023
<a href="#">Cutchogue Cemetery Association</a>	NY	\$143,463	Superintendent	\$15,607	<b>\$15,273</b>	2024
<a href="#">Broad Run Baptist Cemetery Association</a>	WV	\$147,810	Vice Chairman	\$5,200	<b>\$6,098</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Middle Creek Cemetery Association Inc</a>	TN	\$79,467	Secretary	\$12,500	<b>\$14,650</b>	2023
<a href="#">Acton Cemetery Inc</a>	TX	\$155,556	Secretary/tr	\$12,000	<b>\$13,384</b>	2023
<a href="#">Oxford Cemetery Association</a>	PA	\$162,842	Secretary	\$24,730	<b>\$27,497</b>	2023
<a href="#">Overlook Cemetery Association</a>	NJ	\$169,286	President	\$16,933	<b>\$16,857</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 18 organizations. Compensation range \$563–\$27,497; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$115,306); for reference, expenses \$156,319 and assets \$1,534,750.

**ROLE MATCH** Donald Fuller, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this 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	<b>11<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>11<sup>th</sup></b>
Reportable pay only (column D), adjusted	<b>17<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>11<sup>th</sup></b>

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

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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 (Donald Fuller) 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 \$1,200 is reasonable (approximately the 11<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.