

# Farmington Cemetery Association

Executive Director / CEO

EIN 060667313  
 CT · NTEE Y52Z  
 FY ending 2025-05-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **David Haworth, Executive Director / CEO** (\$3,600) against **every comparable organization** that fit the selection criteria — **174** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** David Haworth — reported title "ASST. TREASU", 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 (Y52Z).
BUDGET	Total revenue between \$247,085 and \$553,177 — 0.67x to 1.50x the subject's \$368,785 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**174** organizations qualified on sector, size, and geography → **174** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,380	\$5,085	\$20,240	\$52,634	\$98,878	\$3,600
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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 CT 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="#">District 6 Health Plan</a>	NY	\$367,523	Indep Fiduciary	\$5,550	<b>\$5,491</b>	2024
<a href="#">Abington Township Police Pension Association</a>	PA	\$371,090	Treasurer	\$2,400	<b>\$2,621</b>	2024
<a href="#">Cave Hill Heritage Foundation</a>	KY	\$366,472	President/ceo	\$30,556	<b>\$35,939</b>	2024
<a href="#">Bimco Americas</a>	TX	\$371,436	Chair	\$177,550	<b>\$194,435</b>	2024
<a href="#">Fraternal Order Of Eagles 162</a>	AK	\$365,797	Trustee	\$6,032	<b>\$6,314</b>	2024
<a href="#">Fraternal Order Of Eagles 631 Aerie</a>	ID	\$372,742	Secretary	\$5,900	<b>\$6,694</b>	2025
<a href="#">Fraternal Order Of Eagles Aerie 1744</a>	WA	\$373,894	Worthy Secretary	\$19,683	<b>\$19,292</b>	2024
<a href="#">Us Oil &amp; Gas Association</a>	DC	\$377,185	President	\$212,000	<b>\$203,665</b>	2024
<a href="#">Union Hill Cemetery Company</a>	PA	\$377,981	President	\$600	<b>\$674</b>	2023
<a href="#">Building Industry Association Of The Highland Lakes Inc</a>	TX	\$378,777	Executive Officer	\$82,559	<b>\$93,080</b>	2023
<a href="#">Ridge Utilities Inc</a>	VA	\$379,700	General Mana	\$43,600	<b>\$46,087</b>	2024
<a href="#">Laundry &amp; Dry Cleaning Workers Education</a>	NY	\$380,885	Union Trustee	\$44,850	<b>\$44,368</b>	2024
<a href="#">The Historic Sharon Burying Ground Inc</a>	CT	\$381,181	Superintendentdirector	\$3,064	<b>\$3,145</b>	2024
<a href="#">Pennsylvania Acacia Insurance</a>	VT	\$354,676	President/director	\$38,158	<b>\$42,047</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Nashville Hispanic Bar Association</a>	TN	\$353,828	Legal Direct	\$103,273	<b>\$122,351</b>	2023
<a href="#">Boces Teacher Association Benefit Trust</a>	NY	\$384,227	Chairperson	\$6,500	<b>\$6,620</b>	2023
<a href="#">International Association Of</a>	NC	\$384,320	Secretary	\$20,833	<b>\$23,566</b>	2024
<a href="#">Benevolent &amp; Protective Order Of</a>	CT	\$353,017	Secretary	\$8,000	<b>\$8,212</b>	2024
<a href="#">Suwannee River Lodge 325 Loyal Order Of Moose</a>	FL	\$385,090	Administrator	\$28,800	<b>\$28,856</b>	2025
<a href="#">Naval Academy Athletic Association</a>	MD	\$385,774	Naaa President	\$61,918	<b>\$63,373</b>	2024
<a href="#">Advancing Women In Nashville</a>	TN	\$351,620	Executive Dir.	\$105,360	<b>\$121,243</b>	2024
<a href="#">Levittown Volunteer &amp; Exempt Fireme</a>	NY	\$350,609	Secretary	\$1,800	<b>\$1,735</b>	2025
<a href="#">Secure Illinois Retirements</a>	IL	\$350,000	Executive Director	\$37,205	<b>\$40,042</b>	2024
<a href="#">Jacksonville Police Death Benefit Fund</a>	FL	\$388,098	Treasurer	\$24,000	<b>\$24,683</b>	2024
<a href="#">Lambda Theta Phi Latin Fraternity</a>	NJ	\$388,529	Executive Di	\$39,000	<b>\$38,120</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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	174 organizations. Compensation range \$99–\$1,516,321; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$368,785); for reference, expenses \$255,145 and assets \$10,860,749.
ROLE MATCH	David Haworth, reported title "ASST. TREASU", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	18 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	18 <sup>th</sup>
Reportable pay only (column D), adjusted	33 <sup>rd</sup>
All sources (D + E + F), adjusted	18 <sup>th</sup>

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 Haworth) 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 174 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$3,600 is reasonable (approximately the 18<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.