

# Ballston Spa Cemetery Association Inc

Executive Director / CEO

EIN 140486115  
 NY · NTEE Y52Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Donna Shorkey, Executive Director / CEO** (\$2,400) against **every comparable organization** that fit the selection criteria — **178** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Donna Shorkey — reported title “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 (Y52Z).
BUDGET	Total revenue between \$135,569 and \$303,514 — 0.67x to 1.50x the subject's \$202,343 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**178** organizations qualified on sector, size, and geography → **178** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,408	\$4,740	\$13,858	\$36,062	\$62,791	\$2,400
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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 NY 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="#">Fraternal Order Of Eagles</a>	CA	\$202,792	Secretary	\$5,542	<b>\$5,159</b>	2025
<a href="#">Herland Forest</a>	WA	\$201,786	President	\$42,213	<b>\$43,060</b>	2023
<a href="#">Southern Connecticut District Roofers</a>	CT	\$202,988	Trustee	\$46,211	<b>\$49,365</b>	2023
<a href="#">Care And Maintenance Trust Fund Of Six</a>	SC	\$201,644	Csa President	\$14,229	<b>\$16,427</b>	2024
<a href="#">Berryville Moose Lodge 2139 Loyal Order Of Moose</a>	VA	\$201,497	Administrator	\$39,000	<b>\$41,672</b>	2024
<a href="#">Linville Haile Water System Inc</a>	LA	\$203,428	Secretary	\$19,200	<b>\$23,397</b>	2024
<a href="#">Bellefontaine Cemetery Society</a>	IN	\$204,089	President	\$600	<b>\$700</b>	2024
<a href="#">Benevolent And Protective Order Of Elks</a>	FL	\$200,491	1 Year Trustee	\$14,625	<b>\$14,812</b>	2025
<a href="#">Lw Sewer Company</a>	MO	\$200,481	Plant Operator	\$12,000	<b>\$14,065</b>	2024
<a href="#">Jewish Cemetery Association Of Greater</a>	CT	\$204,847	Executive Director	\$24,300	<b>\$25,214</b>	2024
<a href="#">Cloquet Lodge 1274 Loyal Order Of Moose</a>	MN	\$204,882	Administrator	\$10,400	<b>\$11,372</b>	2024
<a href="#">Voluntary Benefits Plan For Retired</a>	OH	\$205,411	Benefits Committee Chair	\$35,270	<b>\$42,562</b>	2023
<a href="#">Henry's Fork Groundwater District</a>	ID	\$205,459	Chairman	\$6,150	<b>\$7,240</b>	2024
<a href="#">Wayne D Clark Aerie 4488</a>	VA	\$199,060	Worthy Presi	\$25,460	<b>\$27,205</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fraternal Order Of Eagles</a>	VT	\$205,841	Secretary Tr	\$11,110	<b>\$12,375</b>	2024
<a href="#">Seafarers California Llc</a>	MD	\$197,703	Vice President (As Of Feb)	\$138,137	<b>\$147,140</b>	2023
<a href="#">Coventry-west Greenwich Lodge #2285 Of The Bpoe</a>	RI	\$196,664	Secretary	\$4,100	<b>\$4,238</b>	2025
<a href="#">Northwest Florida Defense Coalition</a>	FL	\$208,353	Executive Di	\$57,114	<b>\$59,376</b>	2024
<a href="#">Brenham Cemetery Association</a>	TX	\$208,612	Treasurer/secretary	\$66,841	<b>\$73,993</b>	2024
<a href="#">Ufcw Northern California Meat Joint</a>	CA	\$195,870	Chairman	\$17,600	<b>\$16,818</b>	2024
<a href="#">Athens Rural Cemetery Association</a>	NY	\$195,490	Trustee	\$13,715	<b>\$13,715</b>	2024
<a href="#">Wcribma - Veba</a>	MA	\$209,745	Trustee	\$114,482	<b>\$113,847</b>	2024
<a href="#">Chico-Ieland Stanford Masonic Temple Association</a>	CA	\$210,124	Cfo	\$21,308	<b>\$20,362</b>	2024
<a href="#">1199 Seiugreater New York Job Security</a>	NY	\$193,732	Executive Director	\$27,740	<b>\$28,559</b>	2023
<a href="#">Cutler Cremation Company Inc</a>	NY	\$192,571	President	\$36,400	<b>\$36,400</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	178 organizations. Compensation range \$100–\$1,532,793; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$202,343); for reference, expenses \$129,243 and assets \$2,097,426.
ROLE MATCH	Donna Shorkey, reported title " <i>Treasurer</i> ", 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	12 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	16 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	17 <sup>th</sup>
Reportable pay only (column D), adjusted	34 <sup>th</sup>
All sources (D + E + F), adjusted	16 <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 (Donna Shorkey) 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 178 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$2,400 is reasonable (approximately the 16<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.