

# Harmony Heights Water Company

Executive Director / CEO

EIN 870525382  
 UT · NTEE Y22  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Daniel Powers, Executive Director / CEO** (\$3,067) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Daniel Powers — 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 (Y22).
BUDGET	Total revenue between \$43,243 and \$96,814 — 0.67x to 1.50x the subject's \$64,543 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**74** organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$568	\$1,446	\$4,939	\$13,657	\$47,073	\$3,067
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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 UT 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="#">Paul Revere Masonic Lodge No 130 Af&amp;am</a>	CO	\$63,905	Secretary	\$3,600	<b>\$3,373</b>	2023
<a href="#">Teamsters Insurance Premium</a>	VA	\$65,404	Union Trustee	\$77,155	<b>\$70,699</b>	2024
<a href="#">St James Cemetery Association</a>	PA	\$63,587	President	\$250	<b>\$237</b>	2024
<a href="#">Ohio School Boards Association Group</a>	OH	\$63,556	Trustee (Eff 5/23)	\$73,190	<b>\$75,741</b>	2023
<a href="#">Independent Order Of Odd Fellows Grand Lodge</a>	DC	\$62,751	Grand Secretary	\$5,500	<b>\$4,580</b>	2024
<a href="#">Hurley Cemetery Association</a>	NY	\$62,270	President/treas	\$8,000	<b>\$7,063</b>	2023
<a href="#">Grand Order Of The Eastern Star Of Virginia Pha</a>	VA	\$67,327	Grand Secretary	\$6,350	<b>\$5,991</b>	2023
<a href="#">Benevolent &amp; Protective Order Of Elks Lodge 1318</a>	SC	\$67,575	Riverpark Assistant	\$15,000	<b>\$14,468</b>	2025
<a href="#">Miami Domestic Water Users Association</a>	NM	\$61,437	Board President	\$9,793	<b>\$10,291</b>	2023
<a href="#">Valle Verde Del Norte Water Coop</a>	AZ	\$61,401	Treasurer	\$1,800	<b>\$1,761</b>	2022
<a href="#">Lower Valley Union Cemetary Association</a>	NJ	\$67,685	Superintendent	\$10,587	<b>\$8,739</b>	2025
<a href="#">Ams Title Company</a>	ME	\$61,200	President	\$90,937	<b>\$86,418</b>	2024
<a href="#">Orchard Grove Cemetery Association</a>	ME	\$68,664	Member At Large	\$3,775	<b>\$3,588</b>	2024
<a href="#">Law Enforcement Alliance Of</a>	CT	\$68,743	President	\$2,500	<b>\$2,224</b>	2024
<a href="#">Hopewell Cemetery</a>	AL	\$69,049	Secretary	\$29,414	<b>\$31,048</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">West Porterville Irrigation Company</a>	UT	\$60,030	Secretary	\$3,200	<b>\$3,108</b>	2024
<a href="#">Rising Sun Cemetery Association</a>	IN	\$69,157	Superintendent	\$37,440	<b>\$37,470</b>	2024
<a href="#">Buffalo Lake Fire Relief</a>	MN	\$59,663	President	\$600	<b>\$563</b>	2024
<a href="#">The Cemetery Corporation</a>	SC	\$69,578	Secretary	\$20,642	<b>\$21,041</b>	2023
<a href="#">Hayes Lemmerz Non-union Retiree</a>	IL	\$69,654	Chairperson	\$4,000	<b>\$3,732</b>	2024
<a href="#">St John's Cemetery At Springfield</a>	DE	\$69,714	Treasurer	\$1,200	<b>\$1,116</b>	2024
<a href="#">Jewish Cemetery Association Of Greater Waterbury Inc</a>	CT	\$70,081	Executive Director	\$11,000	<b>\$10,077</b>	2023
<a href="#">Washington Lodge 17 Fop</a>	PA	\$70,323	President	\$595	<b>\$580</b>	2023
<a href="#">New Woodstock Cemetery Association</a>	NY	\$57,949	Trustee, Sexton	\$2,000	<b>\$1,715</b>	2024
<a href="#">St Augusta Firefighters Relief</a>	MN	\$71,550	President	\$100	<b>\$94</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT cost of living and 2023 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 UT 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** 74 organizations. Compensation range \$94–\$295,921; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$64,543); for reference, expenses \$30,803 and assets \$710,268. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Daniel Powers, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	38 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	49 <sup>th</sup>
All sources (D + E + F), adjusted	38 <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 (Daniel Powers) 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 74 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,067 is reasonable (approximately the 38<sup>th</sup> 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.