

Healdsburg Masonic Building Association

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Todd M Beth, Executive Director / CEO** (\$4,800) against **every comparable organization** that fit the selection criteria — **195** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

Benchmarked executive: Todd M Beth — 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 (Y11).

BUDGET Total revenue between \$156,270 and \$349,858 — 0.67x to 1.50x the subject's \$233,239 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

195 organizations qualified on sector, size, and geography → **195** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$1,415	\$4,811	\$14,825	\$39,829	\$67,638	\$4,800
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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 CA 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
Benevolent & Protective Order Of	OR	\$232,947	Secretary	\$17,234	\$17,538	2025
Trice Hill Cemetery Assoc	OK	\$234,249	Chairman	\$1,400	\$1,734	2024
Buffalo Water Association Inc	MS	\$231,618	Director	\$16,704	\$20,388	2025
Santa Gertrudis Memorial Cemetery Inc	TX	\$231,507	Board Memberkey Empl	\$33,922	\$38,169	2024
Rfa Post Retirement Medical Life	DC	\$235,171	President	\$30,515	\$30,122	2024
Hbs Healthcare Alumni Association Inc	MA	\$235,725	Executive Director	\$101,885	\$106,028	2023
Greensprings Natural Cemetary Association	NY	\$230,716	Cemetery Executive Director	\$32,010	\$32,537	2024
Fraternal Order Of Eagles Aerie 67	UT	\$236,916	Secretary	\$2,723	\$3,054	2025
United Association Of Journeymen Lu 286	TX	\$229,110	President	\$59,799	\$67,285	2024
Fraternal Order Of Eagles Aerie4300	OH	\$228,881	President	\$1,200	\$1,393	2025
Public Service Health Club	TX	\$237,782	Treasurer	\$5,905	\$6,841	2023
New Jersey State Policemens 36	NJ	\$237,886	President	\$2,750	\$2,843	2023
Indiantown Citrus Growers	FL	\$228,325	President	\$6,000	\$6,177	2025
Eastern Snake Plain Aquifer	ID	\$238,175	Director	\$21,399	\$25,606	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ancient Accepted Scottish Rite Of	RI	\$228,163	Secretary	\$27,711	\$29,889	2024
Brockport Lodge No 2110 Benevolent	NY	\$238,390	Secretary	\$5,900	\$5,997	2024
Wellsville Lodge No 601 Loyal Order Of Moose	NY	\$227,918	Administrator	\$4,800	\$4,753	2025
National Open Horse Show Association	TX	\$238,807	Executive Dir.	\$5,408	\$6,085	2024
Charity On Top Foundation Inc	CA	\$227,248	Executive Director	\$58,800	\$58,800	2023
Cambridge Lodge No 1211 Loyal Order Of Moose	MD	\$225,271	Administrator	\$17,225	\$17,648	2025
Order Of Owls Nest 4008	OH	\$225,094	Prestreasure	\$48,688	\$59,720	2023
Physician Staff Fund At St Catherines	NY	\$224,714	President	\$32,000	\$32,526	2024
Catskill Teachers Association	NY	\$223,625	President	\$1,500	\$1,525	2024
Ohio Inter-city Bowling Association	OH	\$222,817	Secretary/tr	\$8,284	\$9,615	2025
Hillington Crematory	NY	\$222,706	Board Member	\$22,707	\$23,762	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **195** organizations. Compensation range \$102–\$1,558,000; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$233,239); for reference, expenses \$77,238 and assets \$360,027. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Todd M Beth, reported title " <i>Treasurer</i> ", 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.
RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	25 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	41 st
All sources (D + E + F), adjusted	25 th

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 (Todd M Beth) 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 195 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$4,800 is reasonable (approximately the 25th 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.