

# Middle Colorado Watershed Council

Executive Director / CEO

EIN 464352983

CO · NTEE C32

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Paula Stepp, Executive Director / CEO** (\$93,526) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

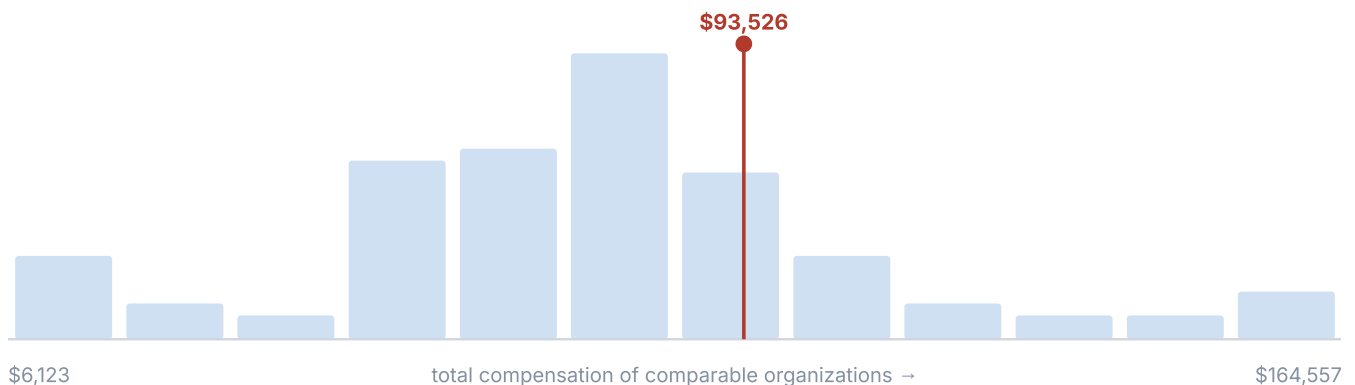
**Benchmarked executive:** Paula Stepp — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

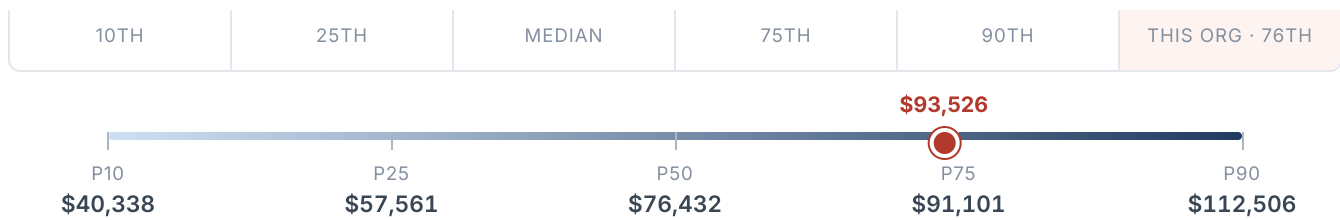
SECTOR	Organizations sharing the subject's NTEE classification (C32).
BUDGET	Total revenue between \$304,279 and \$681,223 — 0.67x to 1.50x the subject's \$454,149 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C32), nationwide + budget 0.67–1.5x revenue.

**99** organizations qualified on sector, size, and geography → **99** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$40,338	\$57,561	\$76,432	\$91,101	\$112,506	\$93,526
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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 CO 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="#">Colorado Watershed Assembly</a>	CO	\$453,242	Executive Director	\$72,000	<b>\$72,000</b>	2023
<a href="#">Luckiamute Watershed Council</a>	OR	\$458,859	Exec Directo	\$28,333	<b>\$26,653</b>	2024
<a href="#">Savannah Riverkeeper Inc</a>	GA	\$461,387	Executive Di	\$53,880	<b>\$54,878</b>	2024
<a href="#">National Watershed Coalition</a>	OK	\$446,831	Executive Director	\$132,000	<b>\$143,439</b>	2025
<a href="#">Great River Passage Conservancy</a>	MN	\$444,881	Executive Director	\$154,688	<b>\$154,831</b>	2024
<a href="#">Arkansas River Watershed Collaborative</a>	CO	\$467,784	Executive Director	\$84,464	<b>\$82,041</b>	2024
<a href="#">Calapooia Watershed Council</a>	OR	\$470,356	Executive Dir.	\$82,683	<b>\$77,780</b>	2024
<a href="#">Khm International</a>	HI	\$435,307	Exec Director	\$74,675	<b>\$67,724</b>	2024
<a href="#">Dolores River Boating Advocates</a>	CO	\$434,872	Executive Director	\$90,444	<b>\$87,849</b>	2024
<a href="#">Lifewater Inc</a>	AR	\$474,680	President/ceo	\$65,583	<b>\$74,674</b>	2024
<a href="#">Lake Waramaug Task Force Inc</a>	CT	\$476,333	Executive Director	\$91,115	<b>\$89,094</b>	2023
<a href="#">Atchafalaya Basinkeeper Inc</a>	LA	\$477,796	Executive Director	\$71,560	<b>\$79,819</b>	2024
<a href="#">Elakha Alliance</a>	OR	\$479,406	Executive Dir.	\$100,833	<b>\$97,655</b>	2023
<a href="#">Southeastern Arizona Bird Observatory Inc</a>	AZ	\$428,340	President	\$23,750	<b>\$23,137</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Crystal Springs Foundation Inc</a>	FL	\$427,082	Vp/executive Director	\$86,565	<b>\$84,809</b>	2023
<a href="#">Santa Clara River Conservancy</a>	CA	\$481,302	Executive Director	\$128,469	<b>\$112,371</b>	2024
<a href="#">The Center For Water Security And</a>	DC	\$426,670	Vice-chair And Executive Director	\$138,333	<b>\$126,597</b>	2023
<a href="#">Ohio River Foundation</a>	OH	\$425,997	Executive Director	\$135,609	<b>\$145,492</b>	2024
<a href="#">Doan Brook Watershed Partnership</a>	OH	\$422,092	Executive Di	\$51,606	<b>\$55,367</b>	2024
<a href="#">Bighorn River Alliance</a>	MT	\$487,540	Executive Director	\$82,957	<b>\$90,582</b>	2024
<a href="#">River Rangers International Inc</a>	OH	\$420,310	President/ce	\$75,000	<b>\$80,466</b>	2024
<a href="#">Save The River Inc</a>	NY	\$419,357	Exec. Direc.	\$47,807	<b>\$43,759</b>	2024
<a href="#">Gloucester Fishing Community Preservation Fund Inc</a>	MA	\$490,600	Executive Director/director	\$105,000	<b>\$95,578</b>	2024
<a href="#">Lloyd Center For The Environment Inc</a>	MA	\$494,849	Executive Director	\$90,056	<b>\$84,396</b>	2023
<a href="#">Multicultural Education For Resource</a>	CA	\$413,304	Exec. Director	\$94,250	<b>\$84,875</b>	2023

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

## ● Sample, role match & sensitivity

PEER COUNT	99 organizations. Compensation range \$6,123–\$164,557; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$454,149); for reference, expenses \$485,106 and assets \$224,725.
ROLE MATCH	Paula Stepp, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	75 <sup>th</sup>
Reportable pay only (column D), adjusted	77 <sup>th</sup>
All sources (D + E + F), adjusted	74 <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 (Paula Stepp) 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 99 similarly situated organizations (Same NTEE sector (C32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$93,526 is reasonable (approximately the 76<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.