

South Terry Water Association Inc

Executive Director / CEO

EIN 640720889

MS · NTEE Z99

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Sylvia Mcdavid, Executive Director / CEO** (\$15,600) against **every comparable organization** that fit the selection criteria — **199** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Sylvia Mcdavid — reported title “SEC/ 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 (Z99).

BUDGET Total revenue between \$221,412 and \$495,699 — 0.67x to 1.50x the subject's \$330,466 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

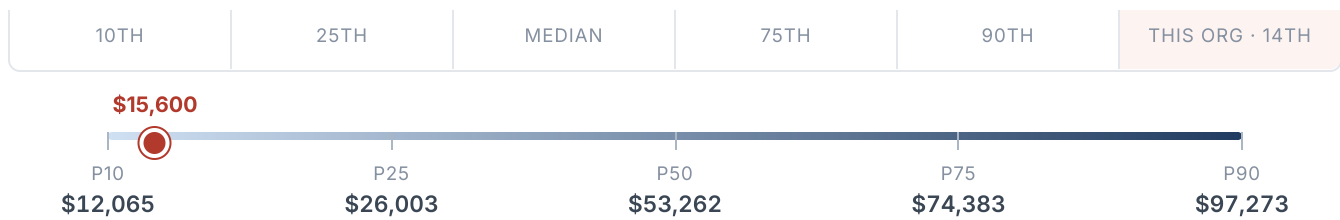
199 organizations qualified on sector, size, and geography

→ **199** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,065	\$26,003	\$53,262	\$74,383	\$97,273	\$15,600
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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 MS 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
Hough Foundation	WA	\$330,408	Executive Director	\$84,941	\$72,158	2023
Fraternal Order Of Eagles	WA	\$331,795	Secretary	\$6,578	\$5,288	2025
Rossford Convention And Visitors Bureau	OH	\$328,927	Exec Director	\$53,975	\$54,244	2023
Grand Island Regency Retirement	NE	\$328,741	Executive Di	\$96,741	\$95,896	2024
Delaware Laborers'-employers'	NJ	\$328,663	Assistant Director	\$171,201	\$145,036	2023
Nassans Place	NJ	\$328,006	Executive Director	\$92,280	\$78,176	2023
Council For Drug Free Youth	MO	\$333,036	Executive Dir.	\$54,654	\$53,350	2024
Na Moku Aupuni O Ko Olau Hui	HI	\$334,485	President	\$10,721	\$8,847	2024
Living Voices	WA	\$334,859	Artistic Director	\$60,000	\$49,509	2024
Wyandot Health Foundation	OH	\$326,027	Treasurer	\$38,648	\$37,726	2024
Bluebonnet Casa Inc	TX	\$323,846	Executive Director	\$64,300	\$59,279	2024
Bay Area Psychotherapy Training	CA	\$337,616	Executive Di	\$54,600	\$44,735	2023
The Detroit Creativity Project	MI	\$338,412	Executive Di	\$67,501	\$64,212	2024
Affiliated Council-center For	OH	\$321,336	Pres/ceo	\$24,470	\$23,886	2024
Warrior Food Project Inc	FL	\$339,722	President	\$78,500	\$67,965	2024
Educational Divide Reform Inc	MA	\$321,178	President	\$20,000	\$16,564	2024
Ocean Beach School District Foundation	WA	\$320,849	Administrator	\$10,200	\$8,665	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Big Sister League Residency Inc	CA	\$340,583	Executive Dir.	\$35,490	\$29,078	2023
Citizen Outreach Foundation Inc	NV	\$320,232	Vice President	\$14,000	\$12,933	2024
Light Of The Rockies Christian Counseling Center	CO	\$341,083	Executive Director	\$7,380	\$6,522	2024
Zen Hospice Project	CA	\$341,218	Executive Dir.	\$143,380	\$114,106	2024
Washington Association Of Criminal Defense Lawyers	WA	\$342,213	Executive Director	\$104,980	\$89,181	2023
San Leandro Education Foundation	CA	\$317,348	Executive Director	\$75,000	\$58,148	2025
Ricrack Inc	LA	\$345,417	Executive Dir.	\$15,385	\$15,613	2024
Bend Ice	OR	\$315,372	Director	\$1,386	\$1,187	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	199 organizations. Compensation range \$39–\$441,471; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$330,466); for reference, expenses \$133,827 and assets \$652,768. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sylvia McDavid, reported title " <i>SEC/ 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	32 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	14 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	12 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 (Sylvia Mcdavid) 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 199 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,600 is reasonable (approximately the 14th 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.