

San Cristobal Mutual Domestic Water

Executive Director / CEO

EIN 850352831
 NM · NTEE W80
 FY ending 2024-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Teresa Mitchell, Executive Director / CEO** (\$3,275) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 20th percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Teresa Mitchell — 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 (W80).

BUDGET Total revenue between \$50,900 and \$113,956 — 0.67x to 1.50x the subject's \$75,971 (the band tightens as size grows).

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

64 organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,296	\$4,195	\$11,924	\$29,062	\$64,204	\$3,275
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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 NM 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
Patriotic Kenny Foundation	MN	\$75,889	Executive Di	\$6,500	\$5,972	2024
Byron L Sylvaro Post 82 American Legion	MA	\$75,389	Jr Vice Commander	\$10,500	\$8,773	2024
Fit First Responders Inc	OK	\$74,742	Executive Director	\$1,000	\$1,024	2024
American Legion	VT	\$74,473	First Vice Commander	\$3,348	\$3,226	2023
Business Roundtable Action	DC	\$74,132	Executive Director & Director	\$78,625	\$64,149	2024
Silver Spring Memorial Post 2562 Vf	MD	\$78,130	Post Quartermaster	\$2,600	\$2,327	2023
Ten8 Project	MO	\$73,188	Executive Director	\$33,654	\$34,120	2023
American Legion Post #132 Emerson & Lane	ME	\$72,742	Commander	\$1,200	\$1,088	2025
The Changeorg Charitable Foundation Inc	CA	\$79,381	Executive Director	\$2,814	\$2,326	2023
100 Entrepreneurs Foundation Inc	MD	\$79,404	President &	\$37,579	\$33,630	2023
Lake Zurich Post 964 American Legion	IL	\$80,105	Finance Officer (Thru 10/24)	\$19,875	\$18,167	2024
Veterans Home Association Of Valley View	PA	\$80,299	Head Bar Tender	\$23,188	\$22,135	2023
Global Resource Connections Inc	IN	\$71,353	Secretary	\$25,410	\$24,914	2024
Cor Community Develop	MO	\$70,827	Secretary	\$8,200	\$8,313	2023
American Legion Post 165	CT	\$81,585	Adjutant	\$500	\$425	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Patriot Week Inc	MI	\$70,005	Executive Director	\$19,500	\$18,713	2024
Department Of Massachusetts Vfw Auxiliary Inc	MA	\$83,297	President	\$4,703	\$3,929	2024
Us For Warriors Foundation	CA	\$84,114	Executive Director	\$2,175	\$1,746	2024
Brockport Area Veterans Club Inc	NY	\$84,547	Treasurer	\$1,275	\$1,103	2023
Operation Vet Fit Inc	SC	\$86,309	President	\$17,240	\$16,722	2024
Townsend Community Access And Media Inc	MA	\$89,371	Executive Director	\$61,339	\$52,762	2023
Governor's Mansion Foundation	MS	\$62,500	Vice President	\$2,825	\$2,850	2025
Council On Aviation Accreditation	AL	\$62,412	President	\$13,750	\$13,811	2024
Juice Orange Mound	TN	\$89,709	Executive Director	\$85,000	\$89,030	2022
Caribou Acres Water	ID	\$62,182	Secretary/treasurer	\$4,000	\$3,956	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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 **64** organizations. Compensation range \$425–\$272,044; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$75,971); for reference, expenses \$73,048 and assets \$66,273.

ROLE MATCH	Teresa Mitchell, 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	11 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	20 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	36 th
All sources (D + E + F), adjusted	19 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 (Teresa Mitchell) 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 10, 2026, comparing compensation against 64 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,275 is reasonable (approximately the 20th 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 10, 2026.