

# Nibley Blacksmith Fork Irrigation

Executive Director / CEO

This analysis benchmarks the total compensation of **Sid Zollinger, Executive Director / CEO** (\$6,500) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sid Zollinger — 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).

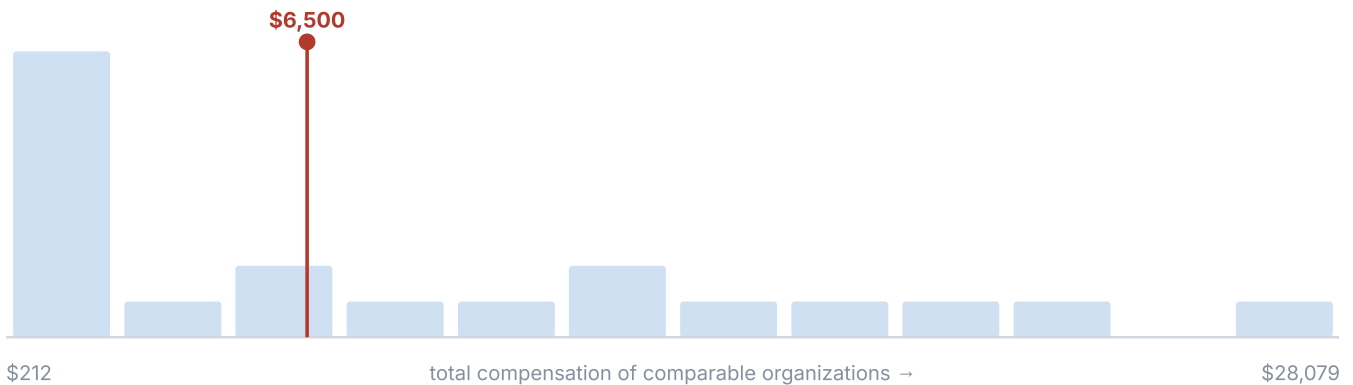
**BUDGET** Total revenue between \$117,460 and \$262,971 — 0.67x to 1.50x the subject's \$175,314 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (Y22), nationwide + budget 0.67–1.5x revenue.

**20** organizations qualified on sector, size, and geography

→ **20** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$416	\$810	\$5,879	\$13,272	\$20,816	\$6,500
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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="#">Janice Water Association Inc</a>	MS	\$173,236	President	\$7,625	<b>\$8,298</b>	2024
<a href="#">Mountain Lakes Water &amp; Sewer</a>	GA	\$170,394	President- P	\$600	<b>\$607</b>	2023
<a href="#">Hemmi Road Water Association Inc</a>	WA	\$181,043	President	\$1,031	<b>\$878</b>	2025
<a href="#">Granada Water Association</a>	CO	\$165,084	Secr Treas	\$16,900	<b>\$15,833</b>	2024
<a href="#">Waterworks District #1 Of Morehouse</a>	LA	\$185,816	President	\$2,250	<b>\$2,421</b>	2024
<a href="#">South Kamas Irrigation Company</a>	UT	\$154,509	Secretary	\$10,630	<b>\$10,630</b>	2024
<a href="#">Gaines Trace Water District</a>	MS	\$150,924	President	\$396	<b>\$420</b>	2025
<a href="#">Lw Sewer Company</a>	MO	\$200,481	Plant Operator	\$12,000	<b>\$12,418</b>	2024
<a href="#">Linville Haile Water System Inc</a>	LA	\$203,428	Secretary	\$19,200	<b>\$20,657</b>	2024
<a href="#">New Escalante Irrigation Company</a>	UT	\$147,158	President	\$500	<b>\$515</b>	2023
<a href="#">Henry's Fork Groundwater District</a>	ID	\$205,459	Chairman	\$6,150	<b>\$6,392</b>	2024
<a href="#">Atlanta Water Association Inc</a>	MS	\$137,303	President	\$360	<b>\$382</b>	2025
<a href="#">Clark Shores Water Corporation</a>	MA	\$130,712	President	\$3,160	<b>\$2,856</b>	2023
<a href="#">Hogan Water Corp</a>	IN	\$130,135	President	\$200	<b>\$212</b>	2023
<a href="#">Valley Water Supply Corp</a>	TX	\$128,209	Sec/treasurer	\$12,000	<b>\$12,074</b>	2023
<a href="#">Penasco Mutual Domestic Water Consumers Association</a>	NM	\$127,309	Director	\$26,719	<b>\$28,079</b>	2024
<a href="#">Indiantown Citrus Growers</a>	FL	\$228,325	President	\$6,000	<b>\$5,365</b>	2025
<a href="#">Buffalo Water Association Inc</a>	MS	\$231,618	Director	\$16,704	<b>\$17,708</b>	2025
<a href="#">Eastern Snake Plain Aquifer</a>	ID	\$238,175	Director	\$21,399	<b>\$22,242</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Stroud Township Volunteer Fire</a>	PA	\$246,665	Secretary	\$2,400	<b>\$2,338</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 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 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 20 organizations. Compensation range \$212–\$28,079; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$175,314); for reference, expenses \$130,627 and assets \$1,541,565.

**ROLE MATCH** Sid Zollinger, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	55 <sup>th</sup>
Reportable pay only (column D), adjusted	55 <sup>th</sup>
All sources (D + E + F), adjusted	55 <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

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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 (Sid Zollinger) 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 20 similarly situated organizations (Same NTEE sector (Y22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,500 is reasonable (approximately the 55<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.