

Friends Of Black Rock High Rock Inc

Executive Director / CEO

EIN 880437464

NV · NTEE C30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Beth Penland, Executive Director / CEO** (\$10,500) against **every comparable organization** that fit the selection criteria — **122** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

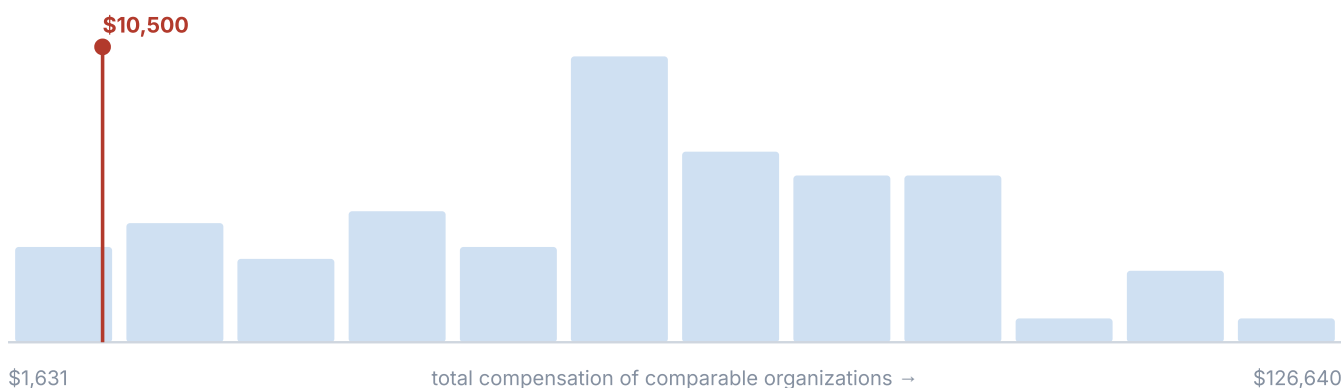
Benchmarked executive: Beth Penland — reported title “Former Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C30).
BUDGET	Total revenue between \$180,528 and \$404,167 — 0.67x to 1.50x the subject's \$269,445 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C30), nationwide + budget 0.67–1.5x revenue.

122 organizations qualified on sector, size, and geography → **122** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,057	\$38,977	\$61,164	\$81,044	\$92,270	\$10,500
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 7TH
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\$10,500



■ 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 NV 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
Madison-morgan Conservancy Inc	GA	\$269,398	Executive Dir	\$110,315	\$113,925	2023
Phoenix Conservancy	WA	\$269,220	Madagascar Project Manager	\$42,068	\$38,685	2023
Pennsylvania Interfaith Power & Light	PA	\$271,190	Executive Director	\$77,767	\$77,368	2024
Lake Erie Islands Nature And Wildlife	OH	\$271,495	Director	\$38,767	\$42,173	2023
The Greenwich Tree Conservancy Inc	CT	\$264,196	Executive Director	\$54,590	\$52,571	2023
St Louis Audubon Society	MO	\$275,320	Executive Director	\$68,726	\$70,747	2025
Greater Oregon City Watershed Council	OR	\$263,413	Executive Dir.	\$78,680	\$72,894	2024
Salmon Defense	WA	\$275,565	Executive Director	\$68,690	\$63,165	2023
Nebraska Association Of Resources	NE	\$275,886	Executive Director	\$43,069	\$45,022	2025
Outdoor New Mexico	NM	\$276,415	Executive Director	\$70,640	\$75,797	2024
Center For Sustainable Economy	WA	\$277,153	President	\$98,400	\$87,890	2024
People & Plants International Inc	VT	\$261,027	Co-director	\$93,000	\$93,385	2024
Regenerative Earth	CO	\$278,331	Exec Director, Board Chair	\$67,562	\$66,540	2023
Friends Of Huddart & Wunderlich Parks	CA	\$260,144	Program Director	\$75,000	\$62,944	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Project Regeneration	CA	\$279,043	Executive Director	\$131,250	\$113,066	2024
Bear Lake Watch	UT	\$259,252	Past Exec. Dir.	\$37,912	\$39,854	2023
Coast Ridge Community Forest	CA	\$258,775	Executive Dir.	\$16,465	\$14,603	2023
Water Climate Trust	CA	\$256,351	Executive Director	\$81,000	\$71,839	2023
Harris Ranch Wildlife Mitigation Association Inc	ID	\$256,059	Conservation Director	\$53,856	\$57,156	2024
Lake Erie Islands Conservancy	OH	\$255,106	Chair	\$16,000	\$16,906	2024
Blue Scholars Initiative	FL	\$284,046	Program Director	\$30,468	\$28,555	2024
People And Pollinators Action	CO	\$253,840	Executive Di	\$63,585	\$60,826	2024
Four Winds Nature Institute Inc	VT	\$285,418	Executive Dir.	\$63,811	\$64,075	2024
Nevada Preservation Foundation	NV	\$250,283	President	\$12,375	\$12,375	2024
Wisconsin Association Of Lakes Inc	WI	\$249,630	Executive Director	\$71,436	\$76,627	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NV 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 NV 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 **122** organizations. Compensation range \$1,631–\$126,640; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$269,445); for reference, expenses \$206,706 and assets \$86,452.

ROLE MATCH Beth Penland, reported title "*Former Director*", 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 2 peers 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	7 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	7 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 (Beth Penland) 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 122 similarly situated organizations (Same NTEE sector (C30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,500 is reasonable (approximately the 7th 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.