

# Artisan Cheese Festival

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Judy Goverman Walker, Executive Director / CEO** (\$42,000) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33<sup>rd</sup>** percentile of comparable organizations within the typical range

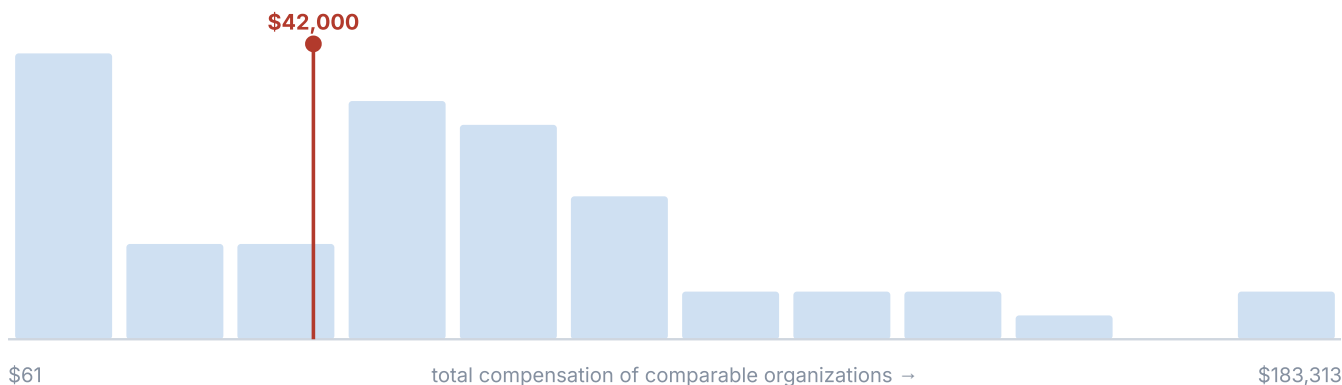
**Benchmarked executive:** Judy Goverman Walker — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K20).
BUDGET	Total revenue between \$164,791 and \$368,935 — 0.67x to 1.50x the subject's \$245,957 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

**54** organizations qualified on sector, size, and geography → **54** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,346	\$20,588	\$55,912	\$83,863	\$119,295	\$42,000
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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 CA 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="#">Giving Gardens Of Indiana Inc</a>	IN	\$245,726	Executive Di	\$31,800	<b>\$38,836</b>	2024
<a href="#">Malibu Agricultural Project's Cornucopia Farms</a>	CA	\$245,656	President	\$69,785	<b>\$69,785</b>	2024
<a href="#">Farm &amp; Community Collaborative Inc</a>	MA	\$243,008	Director	\$20,833	<b>\$22,320</b>	2023
<a href="#">American Iris Society</a>	CA	\$249,334	Registrar	\$14,400	<b>\$14,400</b>	2024
<a href="#">Africulture</a>	VA	\$249,576	Executive Director	\$13,575	<b>\$15,179</b>	2024
<a href="#">E &amp; L Development Foundation Inc</a>	MS	\$250,687	Program Dire	\$49,500	<b>\$63,845</b>	2024
<a href="#">Osamequin Farm Inc</a>	MA	\$255,720	Foundation Mgr.	\$62,746	<b>\$65,298</b>	2024
<a href="#">Arizona Junior Rodeo Association Inc</a>	AZ	\$257,254	Secretary Since 9-2023	\$3,143	<b>\$3,501</b>	2024
<a href="#">Oregon Ag Fest Inc</a>	OR	\$234,516	Executive Di	\$48,000	<b>\$53,147</b>	2023
<a href="#">South Dakota Agricultural Foundation Inc</a>	SD	\$259,602	Executive Director	\$102,560	<b>\$134,953</b>	2023
<a href="#">Agriinstitute Inc</a>	IN	\$261,554	Executive Director	\$96,400	<b>\$121,206</b>	2023
<a href="#">Michigan Seed Potato Association</a>	MI	\$261,692	Executive Di	\$58,923	<b>\$72,512</b>	2023
<a href="#">Save Family Farming</a>	WA	\$229,935	Executive Director (Starting May 2024)	\$86,548	<b>\$89,736</b>	2024
<a href="#">Paicines Ranch Learning Center</a>	CA	\$228,466	Director/board	\$82,725	<b>\$85,168</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">North Carolina Watermelon</a>	NC	\$264,826	Exec Directo	\$25,060	<b>\$29,987</b>	2024
<a href="#">Proctor Farmers Market</a>	WA	\$227,086	Market Manager	\$68,948	<b>\$71,488</b>	2024
<a href="#">Nicollet County Agricultural Society</a>	MN	\$267,949	Exec Secretary	\$1,375	<b>\$1,573</b>	2024
<a href="#">Foothills Farmers Market</a>	NC	\$222,743	Market Manag	\$37,760	<b>\$45,184</b>	2024
<a href="#">Gathering Ground Inc</a>	WI	\$222,314	Board Member	\$16,000	<b>\$19,351</b>	2024
<a href="#">Project Alianza Inc</a>	MA	\$220,721	Executive Director	\$88,400	<b>\$91,995</b>	2024
<a href="#">The Village Agricultural Cooperative</a>	MN	\$219,056	Ceo	\$60,385	<b>\$71,141</b>	2023
<a href="#">Old Marbach School Water Supply</a>	TX	\$273,088	Key Employee	\$28,969	<b>\$33,559</b>	2024
<a href="#">Iglesias Gardens Co</a>	PA	\$218,244	Board Member	\$5,950	<b>\$6,871</b>	2024
<a href="#">Lee County Fair Association</a>	IL	\$217,716	Secretary	\$3,900	<b>\$4,325</b>	2025
<a href="#">Lewis Educational Agricultural Farm</a>	CT	\$217,126	Executive Director	\$17,900	<b>\$20,011</b>	2023

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

## ■ Sample, role match & sensitivity

PEER COUNT **54** organizations. Compensation range \$61–\$183,313; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$245,957); for reference, expenses \$258,109 and assets \$149,594.
ROLE MATCH	Judy Groverman Walker, reported title " <i>EXECUTIVE DIRECTOR</i> ", 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	1 peer 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	33 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	41 <sup>st</sup>
Reportable pay only (column D), adjusted	39 <sup>th</sup>
All sources (D + E + F), adjusted	33 <sup>rd</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 (Judy Groverman Walker) 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 54 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,000 is reasonable (approximately the 33<sup>rd</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.