

Zellwood Water Users Inc

Executive Director / CEO

EIN 592365753

FL · NTEE K20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Janice Ferguson, Executive Director / CEO** (\$60,531) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

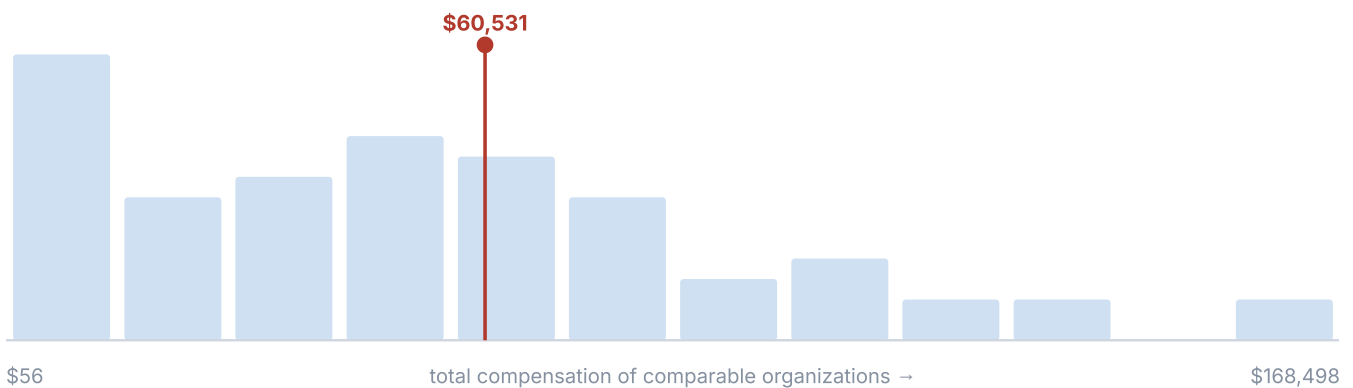
Benchmarked executive: Janice Ferguson — reported title “SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

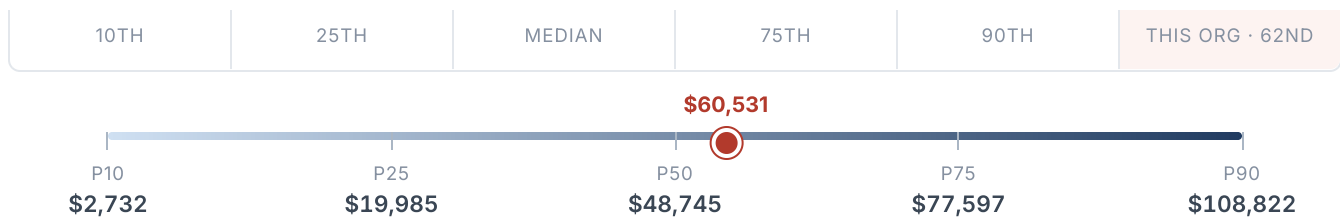
SECTOR	Organizations sharing the subject's NTEE classification (K20).
BUDGET	Total revenue between \$199,326 and \$446,253 — 0.67x to 1.50x the subject's \$297,502 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography → **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,732	\$19,985	\$48,745	\$77,597	\$108,822	\$60,531
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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 FL 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
Waco Downtown Farmers Market	TX	\$299,065	Market Manager	\$49,920	\$53,156	2024
Green Acres Urban Farm And Research Project	MO	\$299,513	Ceo	\$38,871	\$43,825	2024
Community Gardens Of Tucson Inc	AZ	\$294,402	Executive Dir.	\$51,260	\$52,477	2024
Low Input Viticulture & Enology Inc	OR	\$300,988	Executive Director	\$114,872	\$113,555	2024
Ohio County & Independent Agricultural Societies	OH	\$292,228	President	\$50	\$56	2024
Pineville Water Association	MS	\$288,362	President	\$1,750	\$2,075	2024
Thimbleberry Collaborative Farm	OR	\$277,743	Exec Dir	\$49,433	\$50,310	2023
Old Marbach School Water Supply	TX	\$273,088	Key Employee	\$28,969	\$30,847	2024
Pennsylvania Dairy Princess & Promotion	PA	\$323,738	Program Director	\$41,800	\$44,372	2024
Mid-atlantic 4r Nutrient	MD	\$324,452	Treasurer	\$67,770	\$67,444	2024
Nicollet County Agricultural Society	MN	\$267,949	Exec Secretary	\$1,375	\$1,446	2024
Hilltop Urban Farm	PA	\$329,772	Executive Dir.	\$85,311	\$93,236	2023
North Carolina Watermelon	NC	\$264,826	Exec Directo	\$25,060	\$27,563	2024
Turfgrass Producers Of Florida Inc	FL	\$331,838	Executive Director	\$77,367	\$77,367	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Michigan Seed Potato Association	MI	\$261,692	Executive Di	\$58,923	\$66,652	2023
Agriinstitute Inc	IN	\$261,554	Executive Director	\$96,400	\$111,411	2023
South Dakota Agricultural Foundation Inc	SD	\$259,602	Executive Director	\$102,560	\$124,046	2023
Juneberry Ridge Educational Foundation	NC	\$335,998	Education Dir.	\$76,306	\$83,928	2024
Arizona Junior Rodeo Association Inc	AZ	\$257,254	Secretary Since 9-2023	\$3,143	\$3,218	2024
Osamequin Farm Inc	MA	\$255,720	Foundation Mgr.	\$62,746	\$60,020	2024
National Grape Research Alliance Inc	CA	\$343,146	President	\$183,313	\$168,498	2024
E & L Development Foundation Inc	MS	\$250,687	Program Dire	\$49,500	\$58,686	2024
Africulture	VA	\$249,576	Executive Director	\$13,575	\$13,952	2024
American Iris Society	CA	\$249,334	Registrar	\$14,400	\$13,236	2024
Artisan Cheese Festival	CA	\$245,957	Executive Director	\$42,000	\$38,606	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	68 organizations. Compensation range \$56–\$168,498; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$297,502); for reference, expenses \$496,892 and assets \$4,378,456. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Janice Ferguson, reported title " <i>SECRETARY</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	1 peer 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	62 nd
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	59 th
All sources (D + E + F), adjusted	60 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 (Janice Ferguson) 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 68 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,531 is reasonable (approximately the 62nd 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.