

Florida Beverage Association

Executive Director / CEO

EIN 596193024
 FL · NTEE Z99Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Castro Dewitt, Executive Director / CEO** (\$240,831) against **every comparable organization** that fit the selection criteria — **217** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

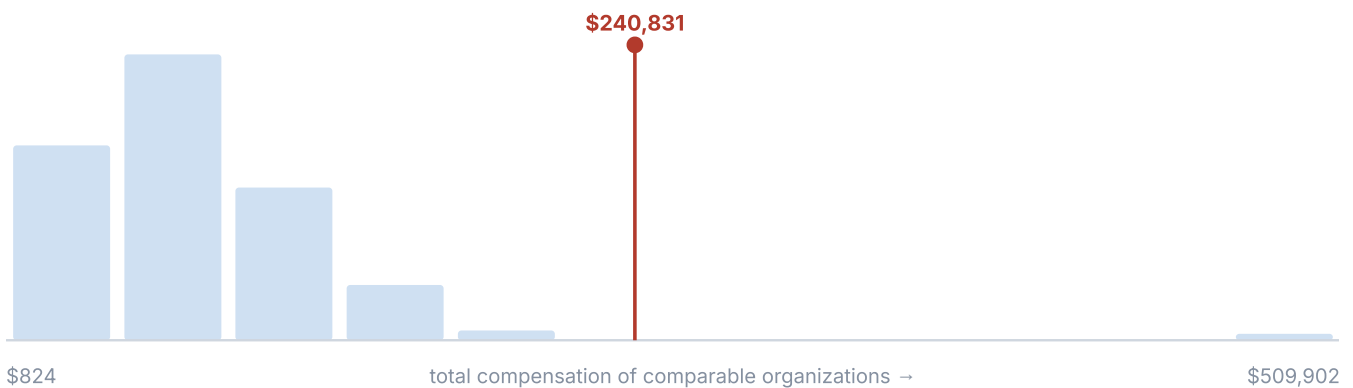
Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (Z99Z).
- BUDGET Total revenue between \$292,582 and \$655,035 — 0.67x to 1.50x the subject's \$436,690 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

217 organizations qualified on sector, size, and geography → **217** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,994 10TH	\$35,851 25TH	\$64,246 MEDIAN	\$93,579 75TH	\$127,277 90TH	\$240,831 THIS ORG · 99TH
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\$240,831



■ **Comparable organizations**

P50
P75
P90

\$12,994
\$35,851
\$64,246
\$93,579
\$127,277

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	TOTAL REVENUE	TOTAL COMP	SOURCE
Ohio High School Basketball Coaches Assoc Inc	OH	\$436,383	\$12,632	990
Satyana Institute	CO	\$435,960	\$3,408	990
Women's Foundation Of Genesee	NY	\$437,836	\$98,582	990
Small Wonders Child Care Centerinc	NY	\$434,669	\$111,930	990
Molalla River Watch Inc	OR	\$434,329	\$73,798	990
King Child Supervision Inc	MI	\$434,026	\$65,330	990
Hope Inc	MN	\$433,334	\$92,882	990
Artspan	CA	\$432,105	\$141,697	990
Apollo Chamber Players	TX	\$443,892	\$54,664	990
Four Winds Of Indian Education Inc	CA	\$445,809	\$52,674	990
Kimberly-shirk Association	CA	\$445,921	\$74,111	990
Race For The Rescues	CA	\$445,990	\$55,151	990
Trinity Terrace Inc	WI	\$446,574	\$25,184	990
Inland Valley Repertory Theatre	CA	\$446,902	\$32,047	990
St Luke Association	WA	\$425,148	\$509,902	990
Sound Learning	WA	\$423,767	\$55,708	990
Global Enteral Device Supplier	GA	\$453,349	\$201,313	990
Minnesota Council For Quality	MN	\$419,951	\$145,761	990
Forest Service Employees For	OR	\$454,119	\$145,137	990
Silver Impact Inc	FL	\$454,495	\$70,000	990
Lundberg Association	WA	\$454,786	\$509,902	990
Cleansing Stream Ministries	CA	\$417,659	\$63,093	990
Highline Heritage Museum	WA	\$456,861	\$74,295	990
Seeds Of Learning	CA	\$457,240	\$87,162	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Poteau Chamber Of Commerce	OK	\$415,985	\$79,697	990

■ 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	217 organizations. Compensation range \$824–\$509,902; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$436,690); for reference, expenses \$376,362 and assets \$604,492.
ROLE MATCH	Elizabeth Castro Dewitt, 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	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	99th
Total compensation (D + F), as reported (no adjustments)	99th
Reportable pay only (column D), adjusted	100th
All sources (D + E + F), adjusted	91st

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 (Elizabeth Castro Dewitt) 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 217 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$240,831 is reasonable (approximately the 99th 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). 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.