

# Pineville Water Association

Executive Director / CEO

EIN 640509430

MS · NTEE K20

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Andy Daniel, Executive Director / CEO** (\$1,750) against **every comparable organization** that fit the selection criteria — **69** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 9<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Andy Daniel — 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 (K20).

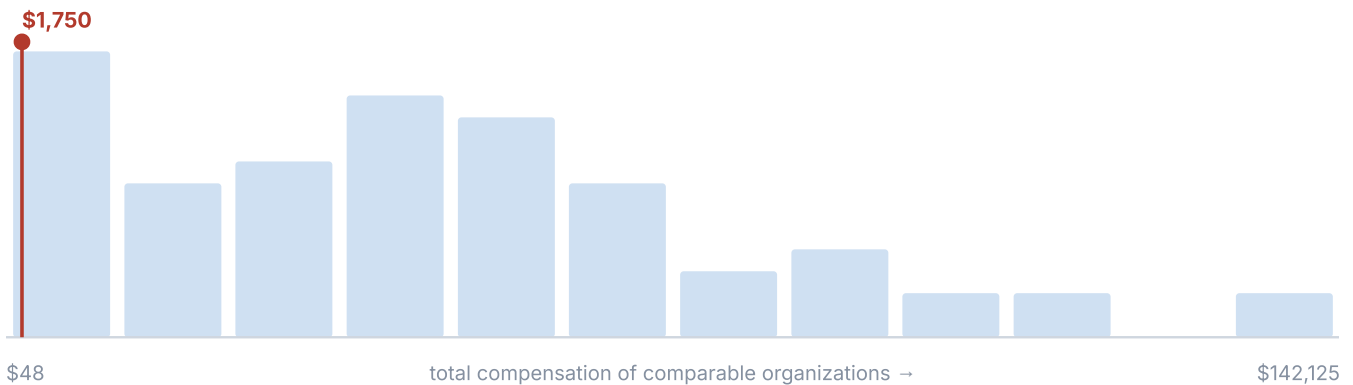
**BUDGET** Total revenue between \$193,202 and \$432,543 — 0.67x to 1.50x the subject's \$288,362 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

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

→ **69** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,680

\$18,910

\$41,371

\$65,257

\$91,478

**\$1,750**



## ■ 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 MS 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="#">Ohio County &amp; Independent Agricultural Societies</a>	OH	\$292,228	President	\$50	<b>\$48</b>	2024
<a href="#">Community Gardens Of Tucson Inc</a>	AZ	\$294,402	Executive Dir.	\$51,260	<b>\$44,263</b>	2024
<a href="#">Zellwood Water Users Inc</a>	FL	\$297,502	Secretary	\$60,531	<b>\$51,057</b>	2024
<a href="#">Thimbleberry Collaborative Farm</a>	OR	\$277,743	Exec Dir	\$49,433	<b>\$42,435</b>	2023
<a href="#">Waco Downtown Farmers Market</a>	TX	\$299,065	Market Manager	\$49,920	<b>\$44,836</b>	2024
<a href="#">Green Acres Urban Farm And Research Project</a>	MO	\$299,513	Ceo	\$38,871	<b>\$36,966</b>	2024
<a href="#">Low Input Viticulture &amp; Enology Inc</a>	OR	\$300,988	Executive Director	\$114,872	<b>\$95,782</b>	2024
<a href="#">Old Marbach School Water Supply</a>	TX	\$273,088	Key Employee	\$28,969	<b>\$26,018</b>	2024
<a href="#">Nicollet County Agricultural Society</a>	MN	\$267,949	Exec Secretary	\$1,375	<b>\$1,220</b>	2024
<a href="#">North Carolina Watermelon</a>	NC	\$264,826	Exec Directo	\$25,060	<b>\$23,249</b>	2024
<a href="#">Michigan Seed Potato Association</a>	MI	\$261,692	Executive Di	\$58,923	<b>\$56,220</b>	2023
<a href="#">Agriinstitute Inc</a>	IN	\$261,554	Executive Director	\$96,400	<b>\$93,972</b>	2023
<a href="#">South Dakota Agricultural Foundation Inc</a>	SD	\$259,602	Executive Director	\$102,560	<b>\$104,630</b>	2023
<a href="#">Arizona Junior Rodeo Association Inc</a>	AZ	\$257,254	Secretary Since 9-2023	\$3,143	<b>\$2,714</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Osamequin Farm Inc</a>	MA	\$255,720	Foundation Mgr.	\$62,746	<b>\$50,626</b>	2024
<a href="#">Pennsylvania Dairy Princess &amp; Promotion</a>	PA	\$323,738	Program Director	\$41,800	<b>\$37,427</b>	2024
<a href="#">Mid-atlantic 4r Nutrient</a>	MD	\$324,452	Treasurer	\$67,770	<b>\$56,888</b>	2024
<a href="#">E &amp; L Development Foundation Inc</a>	MS	\$250,687	Program Dire	\$49,500	<b>\$49,500</b>	2024
<a href="#">Africulture</a>	VA	\$249,576	Executive Director	\$13,575	<b>\$11,769</b>	2024
<a href="#">American Iris Society</a>	CA	\$249,334	Registrar	\$14,400	<b>\$11,164</b>	2024
<a href="#">Hilltop Urban Farm</a>	PA	\$329,772	Executive Dir.	\$85,311	<b>\$78,643</b>	2023
<a href="#">Artisan Cheese Festival</a>	CA	\$245,957	Executive Director	\$42,000	<b>\$32,563</b>	2024
<a href="#">Giving Gardens Of Indiana Inc</a>	IN	\$245,726	Executive Di	\$31,800	<b>\$30,110</b>	2024
<a href="#">Malibu Agricultural Project's Cornucopia Farms</a>	CA	\$245,656	President	\$69,785	<b>\$54,105</b>	2024
<a href="#">Turfgrass Producers Of Florida Inc</a>	FL	\$331,838	Executive Director	\$77,367	<b>\$65,257</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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 **69** organizations. Compensation range \$48–\$142,125; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$288,362); for reference, expenses \$252,221 and assets \$1,301,950.
ROLE MATCH	Andy Daniel, reported title "PRESIDENT", 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	9 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	9 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	9 <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

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 (Andy Daniel) 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 69 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,750 is reasonable (approximately the 9<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.