

Ludwig Water Users Association Inc

Executive Director / CEO

EIN 710455252

AR · NTEE K20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Beverly Martin, Executive Director / CEO** (\$19,200) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

Benchmarked executive: Beverly Martin — 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).

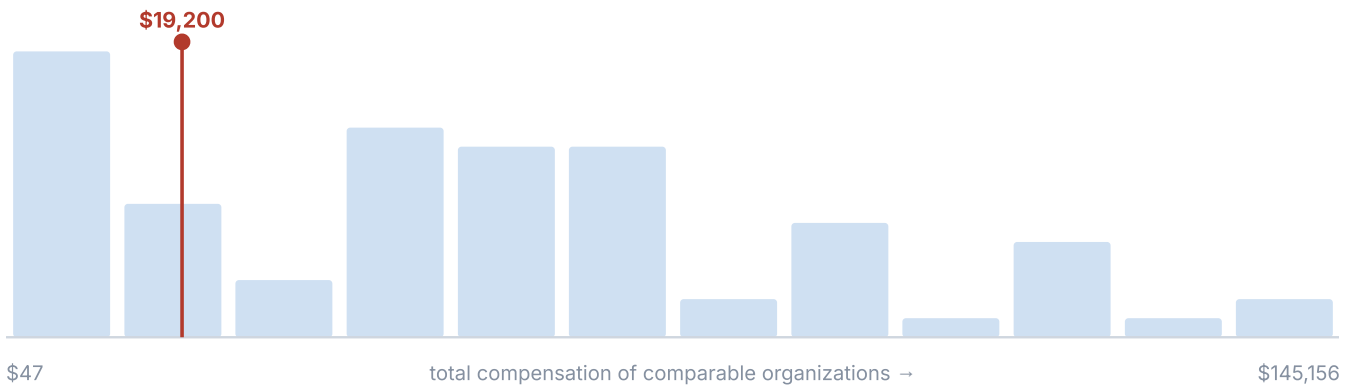
BUDGET Total revenue between \$284,329 and \$636,558 — 0.67x to 1.50x the subject's \$424,372 (the band tightens as size grows).

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

73 organizations qualified on sector, size, and geography

→ **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|----------|----------|----------|-----------|----------|
| \$3,052 | \$14,909 | \$49,282 | \$72,155 | \$107,552 | \$19,200 |
|---------|----------|----------|----------|-----------|----------|



● 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 AR 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 |
|---|-------|-----------|------------------------------|-----------------|------------------|------|
| Hope Gardens | MI | \$424,911 | Executive Di | \$65,720 | \$60,348 | 2024 |
| Greensgrow Inc | PA | \$421,347 | Executive Director | \$20,513 | \$18,736 | 2023 |
| Duffee Water Association Inc | MS | \$418,972 | President | \$34,885 | \$34,565 | 2024 |
| Lehi Irrigation Company | UT | \$411,275 | President | \$1,500 | \$1,366 | 2024 |
| Lamppost Farm | OH | \$411,075 | Executive Dir. | \$59,600 | \$57,817 | 2023 |
| Rio Grande Agricultural Land Trust | NM | \$407,903 | Executive Director | \$116,090 | \$111,082 | 2024 |
| Pawnee Seed Preservation Society | OK | \$446,909 | Executive Director | \$61,952 | \$60,689 | 2024 |
| San Joaquin Valley Quality | CA | \$399,154 | Executive V.p. | \$15,600 | \$12,338 | 2023 |
| Altaseads Conservancy Dba | CA | \$398,003 | President | \$41,667 | \$32,009 | 2024 |
| Associated Water Users Of The Uinta And | UT | \$394,923 | River Commissioner | \$73,000 | \$66,468 | 2024 |
| Livingston County Farm Bureau | IL | \$390,754 | Manager | \$99,955 | \$85,170 | 2025 |
| Harvest Seed Project Foundation | TX | \$390,355 | Secretary | \$11,548 | \$10,277 | 2024 |
| East Farm Commercial Fisheries | RI | \$388,202 | Executive Director | \$102,500 | \$90,021 | 2023 |
| The Rice Foundation | VA | \$460,703 | President/ Ceo Thru 12/15/23 | \$52,730 | \$45,294 | 2024 |
| Food 4 Farmers Inc | VT | \$461,633 | Executive Director | \$81,606 | \$73,074 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|------------------------------------|-----------------|------------------|------|
| Rockland Farm Alliance Inc | NY | \$465,500 | Executive Dir. | \$86,538 | \$69,568 | 2024 |
| Pine County Agricultural Society | MN | \$383,025 | President | \$1,200 | \$1,028 | 2025 |
| Jk Community Farm | VA | \$382,989 | Executive Dir. | \$84,000 | \$72,155 | 2024 |
| Grow Portland | OR | \$381,184 | Executive Di | \$38,834 | \$32,083 | 2024 |
| Nordic Mountain Water Inc | UT | \$380,172 | President | \$825 | \$773 | 2023 |
| City Fruit | WA | \$376,409 | Executive Director (Until 10/2024) | \$61,873 | \$49,282 | 2024 |
| Pacific Nw Csa Coalition | OR | \$371,698 | Executive Director | \$45,626 | \$37,695 | 2024 |
| Tri-state Local Foods Inc | WV | \$477,164 | Market Direc | \$50,000 | \$48,163 | 2024 |
| Value Added Ag Development Center | SD | \$477,993 | Executive Di | \$147,841 | \$145,156 | 2024 |
| Sentli Center For Regenerative | TX | \$478,628 | Executive Di | \$45,969 | \$40,909 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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 73 organizations. Compensation range \$47–\$145,156; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$424,372); for reference, expenses \$346,962 and assets \$1,687,717.

ROLE MATCH Beverly Martin, 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

| BASIS | SUBJECT PERCENTILE |
|---|--------------------|
| Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default | 29 th |
| Total compensation (D + F), as reported (no adjustments) | 27 th |
| Reportable pay only (column D), adjusted | 32 nd |
| All sources (D + E + F), adjusted | 29 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 (Beverly Martin) 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 73 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,200 is reasonable (approximately the 29th 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.