

Walnut Grove Coop Inc

Executive Director / CEO

EIN 831123657

DE · NTEE B01

FY ending 2025-04-30

June 10, 2026

This analysis benchmarks the total compensation of **Melissa Layfield, Executive Director / CEO** (\$35,640) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Melissa Layfield — reported title "CHAIR", 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 (B01).

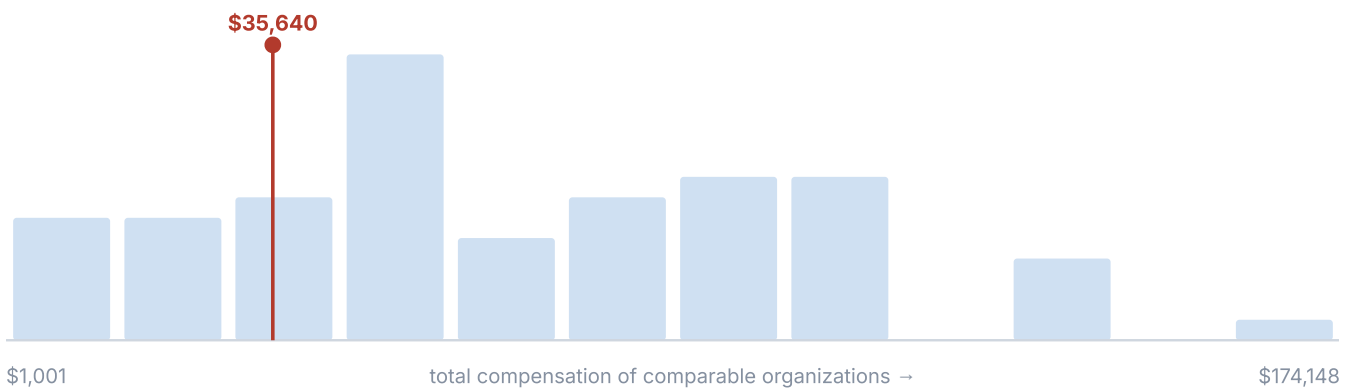
BUDGET Total revenue between \$173,590 and \$388,635 — 0.67x to 1.50x the subject's \$259,090 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B01), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography

→ **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,570

\$41,385

\$59,229

\$90,508

\$109,890

\$35,640



● 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 DE 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
Pa Families For Education Choice	PA	\$260,174	President/tr	\$33,000	\$34,498	2024
South Carolina First Steps To	SC	\$260,668	Ed-thru 6/30	\$70,246	\$79,093	2023
Education Justice Coalition Of Vt	VT	\$254,459	Director	\$46,202	\$50,190	2023
Charter Schools Action Fund	DC	\$254,081	Ceo Of Napcs - Until 12/23	\$30,188	\$27,771	2024
Heart Sense Corporation	LA	\$253,733	President	\$113,968	\$131,556	2024
R4creating	NM	\$265,057	Executive Di	\$74,567	\$86,559	2023
South Carolina First Steps To	SC	\$265,605	Executive Di	\$41,509	\$46,737	2023
Northstar Tutoring	DC	\$251,101	Executive Director	\$119,167	\$109,624	2024
Washington Ethnic Studies Now	WA	\$249,502	Executive Director	\$150,000	\$140,784	2024
Washington Student Association	WA	\$248,411	Executive Director	\$60,000	\$57,977	2023
Awareness Is Prevention Inc	NV	\$270,478	President	\$13,333	\$14,424	2023
South Carolina First Steps	SC	\$247,364	Executive Di	\$44,313	\$49,894	2023
South Carolina First Steps To	SC	\$246,903	Executive Di	\$45,893	\$51,673	2023
Local Learningthe National Network For Folk Arts In Education	NY	\$245,447	Executive Director	\$50,496	\$49,247	2023
Teachers Unite Inc	NY	\$274,686	Co-executive Director	\$88,095	\$85,916	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Davidsonians For Freedom Of Thought And Discourse	SC	\$243,390	Executive Director	\$80,937	\$91,130	2023
Cyber Texas Foundation Inc	TX	\$243,071	Executive Director/secretary	\$20,323	\$21,312	2024
Advocates For Womens And Kids Equality	TN	\$275,539	Executive Dir.	\$73,200	\$80,661	2024
Daybreak Arts	TN	\$275,754	Executive Director	\$50,163	\$53,851	2025
Minnesota Leadership Council On Aging	MN	\$242,300	President	\$88,000	\$88,805	2025
Empower Illinois	IL	\$276,402	Ceo	\$130,147	\$134,130	2024
South Carolina First Steps To	SC	\$240,260	Executive Di	\$21,173	\$23,839	2023
Manos Inocentes Por El Derecho A La Vida	UT	\$278,541	Accounting Manager	\$3,040	\$3,261	2024
Sound Start Foundation	NJ	\$279,925	President/ceo	\$114,000	\$106,701	2024
Macon-bibb Mayor's Literacy	GA	\$280,335	Executive Di	\$75,000	\$81,389	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE cost of living and 2025 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 DE 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 **66** organizations. Compensation range \$1,001–\$174,148; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$259,090); for reference, expenses \$259,386 and assets \$86,607.

ROLE MATCH	Melissa Layfield, reported title " <i>CHAIR</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	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	21 st
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	21 st
All sources (D + E + F), adjusted	18 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 (Melissa Layfield) 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 10, 2026, comparing compensation against 66 similarly situated organizations (Same NTEE sector (B01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,640 is reasonable (approximately the 21st 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 10, 2026.