

# Tri-state Local Foods Inc

Executive Director / CEO

EIN 455212352

WV · NTEE K20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Gray, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **81** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43<sup>rd</sup>** percentile of comparable organizations within the typical range

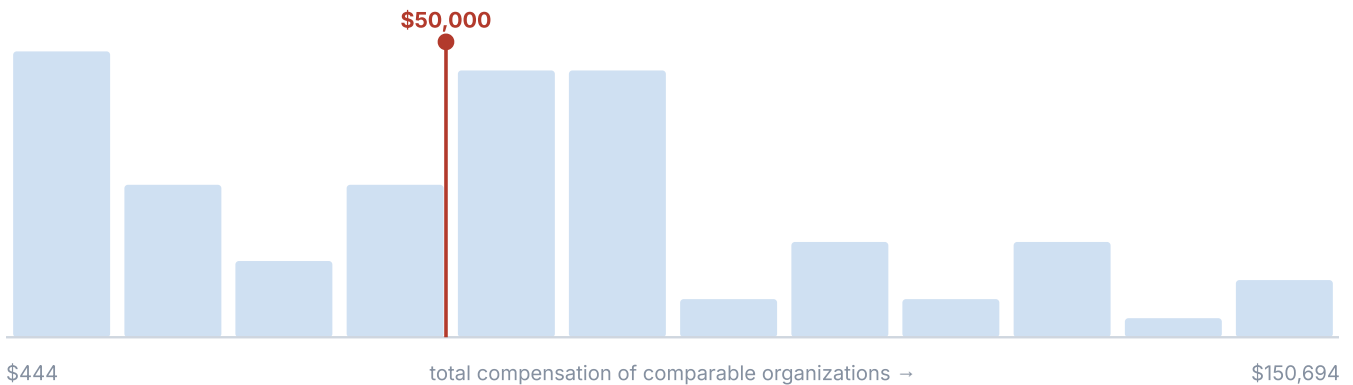
**Benchmarked executive:** Rebecca Gray — reported title "MARKET DIREC", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (K20).
- BUDGET** Total revenue between \$319,699 and \$715,746 — 0.67x to 1.50x the subject's \$477,164 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

**81** organizations qualified on sector, size, and geography → **81** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,640	\$19,932	\$58,432	\$73,749	\$113,247	\$50,000
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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 WV 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="#">Value Added Ag Development Center</a>	SD	\$477,993	Executive Di	\$147,841	<b>\$150,694</b>	2024
<a href="#">Sentli Center For Regenerative</a>	TX	\$478,628	Executive Di	\$45,969	<b>\$42,469</b>	2024
<a href="#">Rockland Farm Alliance Inc</a>	NY	\$465,500	Executive Dir.	\$86,538	<b>\$72,222</b>	2024
<a href="#">Edible Education Experience</a>	FL	\$491,116	Co-executive Director	\$84,900	<b>\$73,662</b>	2024
<a href="#">Food 4 Farmers Inc</a>	VT	\$461,633	Executive Director	\$81,606	<b>\$75,861</b>	2024
<a href="#">The Rice Foundation</a>	VA	\$460,703	President/ Ceo Thru 12/15/23	\$52,730	<b>\$47,022</b>	2024
<a href="#">Gulf Shellfish Institute Inc</a>	FL	\$504,950	Executive Director	\$85,000	<b>\$73,749</b>	2024
<a href="#">Pawnee Seed Preservation Society</a>	OK	\$446,909	Executive Director	\$61,952	<b>\$63,004</b>	2024
<a href="#">North American Intercollegiate</a>	WI	\$512,011	Executive Director	\$58,050	<b>\$54,549</b>	2025
<a href="#">City Growers Inc</a>	NY	\$515,584	President	\$78,846	<b>\$67,746</b>	2023
<a href="#">Oko Urban Farms Inc</a>	NY	\$528,379	Executive Director	\$90,000	<b>\$75,112</b>	2024
<a href="#">Hope Gardens</a>	MI	\$424,911	Executive Di	\$65,720	<b>\$62,650</b>	2024
<a href="#">Ludwig Water Users Association Inc</a>	AR	\$424,372	President	\$19,200	<b>\$19,932</b>	2024
<a href="#">Greensgrow Inc</a>	PA	\$421,347	Executive Director	\$20,513	<b>\$19,451</b>	2023
<a href="#">North Carolina Association Of</a>	NC	\$535,108	Exec Directo	\$11,250	<b>\$11,053</b>	2023
<a href="#">Jefferson County Agricultural</a>	OH	\$535,157	Secretary	\$5,500	<b>\$5,380</b>	2024
<a href="#">Duffee Water Association Inc</a>	MS	\$418,972	President	\$34,885	<b>\$35,884</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Leadership Idaho Agriculture</a>	ID	\$535,522	Executive Dir	\$110,000	<b>\$105,289</b>	2025
<a href="#">Solea Water</a>	MO	\$537,446	Executive Director	\$8,933	<b>\$8,738</b>	2024
<a href="#">Marathon Water Supply</a>	TX	\$541,428	General Manager	\$53,864	<b>\$49,763</b>	2024
<a href="#">Lehi Irrigation Company</a>	UT	\$411,275	President	\$1,500	<b>\$1,418</b>	2024
<a href="#">Lamppost Farm</a>	OH	\$411,075	Executive Dir.	\$59,600	<b>\$60,023</b>	2023
<a href="#">Rio Grande Agricultural Land Trust</a>	NM	\$407,903	Executive Director	\$116,090	<b>\$115,319</b>	2024
<a href="#">Georgia Korean-american Farmers Association Inc</a>	GA	\$550,710	President	\$16,667	<b>\$15,478</b>	2024
<a href="#">Glenwood Irrigation Company</a>	UT	\$553,349	Director	\$8,880	<b>\$8,394</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	81 organizations. Compensation range \$444–\$150,694; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$477,164); for reference, expenses \$537,609 and assets \$77,825.
ROLE MATCH	Rebecca Gray, reported title <i>"MARKET DIREC"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
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	43 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	40 <sup>th</sup>
Reportable pay only (column D), adjusted	44 <sup>th</sup>
All sources (D + E + F), adjusted	41 <sup>st</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 (Rebecca Gray) 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 81 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 43<sup>rd</sup> 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.