

# San Joaquin Valley Quality

Executive Director / CEO

EIN 770493461  
 CA · NTEE K20  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Greg Palla, Executive Director / CEO** (\$15,600) 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 **23<sup>rd</sup>** percentile of comparable organizations below the typical range for comparable organizations

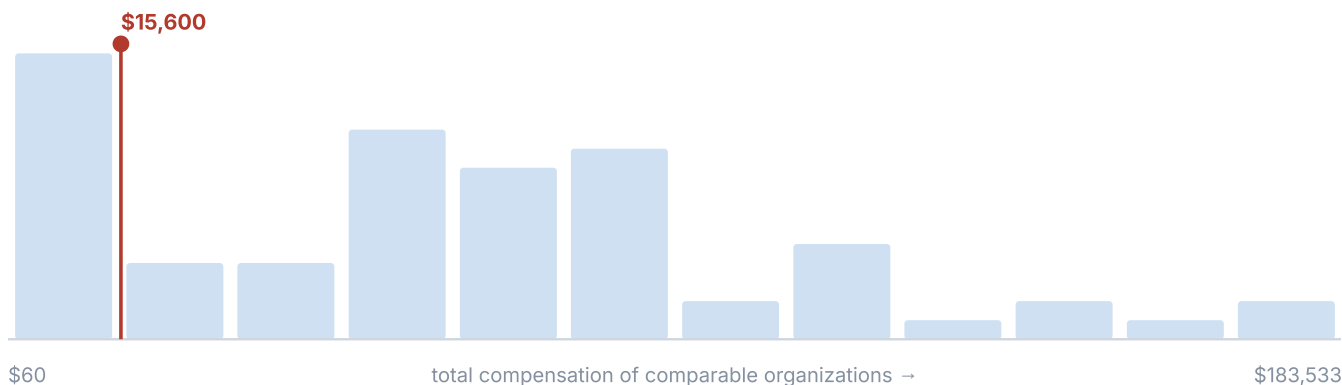
**Benchmarked executive:** Greg Palla — reported title "EXECUTIVE V.P.", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K20).
BUDGET	Total revenue between \$267,433 and \$598,731 — 0.67x to 1.50x the subject's \$399,154 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K20), 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



\$1,960	\$23,837	\$60,753	\$89,458	\$116,908	\$15,600
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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 CA 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="#">Altaseads Conservancy Db</a>	CA	\$398,003	President	\$41,667	<b>\$40,472</b>	2024
<a href="#">Associated Water Users Of The Uinta And</a>	UT	\$394,923	River Commissioner	\$73,000	<b>\$84,042</b>	2024
<a href="#">Livingston County Farm Bureau</a>	IL	\$390,754	Manager	\$99,955	<b>\$107,687</b>	2025
<a href="#">Rio Grande Agricultural Land Trust</a>	NM	\$407,903	Executive Director	\$116,090	<b>\$140,450</b>	2024
<a href="#">Harvest Seed Project Foundation</a>	TX	\$390,355	Secretary	\$11,548	<b>\$12,994</b>	2024
<a href="#">East Farm Commercial Fisheries</a>	RI	\$388,202	Executive Director	\$102,500	<b>\$113,821</b>	2023
<a href="#">Lamppost Farm</a>	OH	\$411,075	Executive Dir.	\$59,600	<b>\$73,104</b>	2023
<a href="#">Lehi Irrigation Company</a>	UT	\$411,275	President	\$1,500	<b>\$1,727</b>	2024
<a href="#">Pine County Agricultural Society</a>	MN	\$383,025	President	\$1,200	<b>\$1,300</b>	2025
<a href="#">Jk Community Farm</a>	VA	\$382,989	Executive Dir.	\$84,000	<b>\$91,232</b>	2024
<a href="#">Grow Portland</a>	OR	\$381,184	Executive Di	\$38,834	<b>\$40,566</b>	2024
<a href="#">Nordic Mountain Water Inc</a>	UT	\$380,172	President	\$825	<b>\$978</b>	2023
<a href="#">Duffee Water Association Inc</a>	MS	\$418,972	President	\$34,885	<b>\$43,704</b>	2024
<a href="#">Greensgrow Inc</a>	PA	\$421,347	Executive Director	\$20,513	<b>\$23,690</b>	2023
<a href="#">City Fruit</a>	WA	\$376,409	Executive Director (Until 10/2024)	\$61,873	<b>\$62,312</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ludwig Water Users Association Inc</a>	AR	\$424,372	President	\$19,200	<b>\$24,276</b>	2024
<a href="#">Hope Gardens</a>	MI	\$424,911	Executive Di	\$65,720	<b>\$76,304</b>	2024
<a href="#">Pacific Nw Csa Coalition</a>	OR	\$371,698	Executive Director	\$45,626	<b>\$47,661</b>	2024
<a href="#">The Cornucopia Project Inc</a>	NH	\$369,577	Executive Director	\$70,975	<b>\$75,895</b>	2023
<a href="#">Houston County Agricultural Society</a>	MN	\$363,282	President	\$500	<b>\$541</b>	2025
<a href="#">Sheep And Goat Validation Of Texas</a>	TX	\$356,980	Director	\$2,750	<b>\$3,186</b>	2023
<a href="#">Yield Lab Institute</a>	MO	\$353,283	Coo	\$93,624	<b>\$111,543</b>	2024
<a href="#">Pawnee Seed Preservation Society</a>	OK	\$446,909	Executive Director	\$61,952	<b>\$76,735</b>	2024
<a href="#">Whiting Conservation Cooperative</a>	WA	\$351,185	Executive Director	\$165,495	<b>\$166,668</b>	2024
<a href="#">The Potato Leadership Education And</a>	DC	\$350,288	President	\$52,069	<b>\$51,397</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2023 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 CA 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** 66 organizations. Compensation range \$60–\$183,533; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$399,154); for reference, expenses \$306,851 and assets \$557,134.

**ROLE MATCH** Greg Palla, reported title "EXECUTIVE V.P.", 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	23 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	23 <sup>rd</sup>
Reportable pay only (column D), adjusted	26 <sup>th</sup>
All sources (D + E + F), adjusted	23 <sup>rd</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 (Greg Palla) 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 66 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,600 is reasonable (approximately the 23<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.