

This analysis benchmarks the total compensation of **Brandon Day, Executive Director / CEO** (\$93,624) 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 **86<sup>th</sup>** percentile of comparable organizations within the typical range

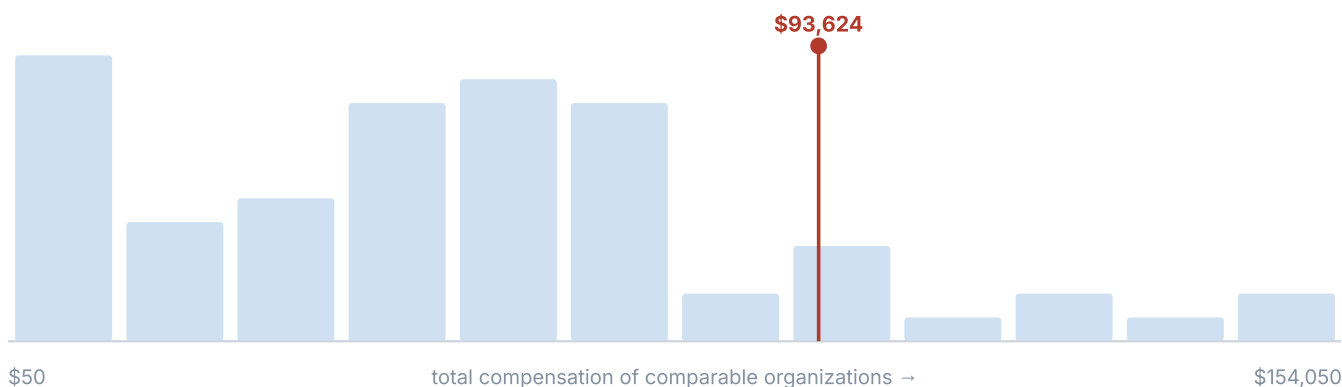
**Benchmarked executive:** Brandon Day — reported title “COO”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K20).
BUDGET	Total revenue between \$236,699 and \$529,924 — 0.67x to 1.50x the subject's \$353,283 (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



\$2,257	\$25,175	\$51,583	\$74,289	\$99,768	\$93,624
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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 MO 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="#">Whiting Conservation Cooperative</a>	WA	\$351,185	Executive Director	\$165,495	<b>\$139,894</b>	2024
<a href="#">The Potato Leadership Education And</a>	DC	\$350,288	President	\$52,069	<b>\$43,140</b>	2024
<a href="#">Udff Inc</a>	FL	\$350,281	Executive Di	\$133,622	<b>\$118,517</b>	2024
<a href="#">Sheep And Goat Validation Of Texas</a>	TX	\$356,980	Director	\$2,750	<b>\$2,674</b>	2023
<a href="#">Houston County Agricultural Society</a>	MN	\$363,282	President	\$500	<b>\$454</b>	2025
<a href="#">National Grape Research Alliance Inc</a>	CA	\$343,146	President	\$183,313	<b>\$149,451</b>	2024
<a href="#">The Cornucopia Project Inc</a>	NH	\$369,577	Executive Director	\$70,975	<b>\$63,703</b>	2023
<a href="#">Juneberry Ridge Educational Foundation</a>	NC	\$335,998	Education Dir.	\$76,306	<b>\$74,441</b>	2024
<a href="#">Pacific Nw Csa Coalition</a>	OR	\$371,698	Executive Director	\$45,626	<b>\$40,004</b>	2024
<a href="#">Turfgrass Producers Of Florida Inc</a>	FL	\$331,838	Executive Director	\$77,367	<b>\$68,621</b>	2024
<a href="#">City Fruit</a>	WA	\$376,409	Executive Director (Until 10/2024)	\$61,873	<b>\$52,301</b>	2024
<a href="#">Hilltop Urban Farm</a>	PA	\$329,772	Executive Dir.	\$85,311	<b>\$82,696</b>	2023
<a href="#">Nordic Mountain Water Inc</a>	UT	\$380,172	President	\$825	<b>\$820</b>	2023
<a href="#">Grow Portland</a>	OR	\$381,184	Executive Di	\$38,834	<b>\$34,049</b>	2024
<a href="#">Mid-atlantic 4r Nutrient</a>	MD	\$324,452	Treasurer	\$67,770	<b>\$59,820</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pennsylvania Dairy Princess &amp; Promotion</a>	PA	\$323,738	Program Director	\$41,800	<b>\$39,356</b>	2024
<a href="#">Jk Community Farm</a>	VA	\$382,989	Executive Dir.	\$84,000	<b>\$76,576</b>	2024
<a href="#">Pine County Agricultural Society</a>	MN	\$383,025	President	\$1,200	<b>\$1,091</b>	2025
<a href="#">East Farm Commercial Fisheries</a>	RI	\$388,202	Executive Director	\$102,500	<b>\$95,537</b>	2023
<a href="#">Harvest Seed Project Foundation</a>	TX	\$390,355	Secretary	\$11,548	<b>\$10,906</b>	2024
<a href="#">Livingston County Farm Bureau</a>	IL	\$390,754	Manager	\$99,955	<b>\$90,388</b>	2025
<a href="#">Associated Water Users Of The Uinta And</a>	UT	\$394,923	River Commissioner	\$73,000	<b>\$70,541</b>	2024
<a href="#">Altaseads Conservancy DbA</a>	CA	\$398,003	President	\$41,667	<b>\$33,970</b>	2024
<a href="#">San Joaquin Valley Quality</a>	CA	\$399,154	Executive V.p.	\$15,600	<b>\$13,094</b>	2023
<a href="#">Low Input Viticulture &amp; Enology Inc</a>	OR	\$300,988	Executive Director	\$114,872	<b>\$100,719</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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 \$50–\$154,050; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$353,283); for reference, expenses \$440,227 and assets \$114,836.
ROLE MATCH	Brandon Day, reported title "COO", 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.
OUTLIERS	2 peers 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	86 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	86 <sup>th</sup>
All sources (D + E + F), adjusted	83 <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 (Brandon Day) 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 \$93,624 is reasonable (approximately the 86<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.