

Beltrami County Agricultural Assoc

Executive Director / CEO

EIN 410800981

MN · NTEE N52

FY ending 2025-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Rina Phillips, Executive Director / CEO** (\$14,421) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Rina Phillips — reported title “FACILITIES MANAGER”, 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 (N52).

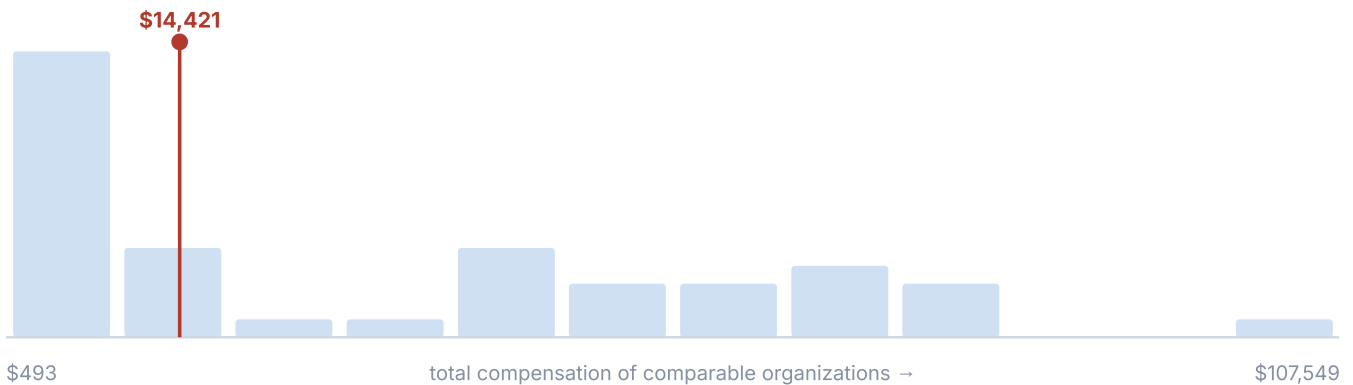
BUDGET Total revenue between \$254,239 and \$569,193 — 0.67x to 1.50x the subject's \$379,462 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N52), nationwide + budget 0.67–1.5x revenue.

42 organizations qualified on sector, size, and geography

→ **42** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,815	\$5,488	\$17,854	\$55,143	\$69,549	\$14,421
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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 MN 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
The Village Halloween Parade Inc	NY	\$376,437	Executive Director	\$60,000	\$57,986	2023
Meade County Fair Inc	KY	\$386,029	Co Sec./trea	\$4,500	\$5,022	2024
South Central Fair Association Inc	VA	\$366,472	Secretary/manager	\$7,560	\$7,583	2024
Pennsylvania State Association Of County Fairs	PA	\$397,487	General Manager	\$1,200	\$1,243	2024
Southwest Alaska Arts Group	AK	\$398,956	Director	\$65,398	\$64,950	2024
Southeast Alaska State Fair Inc	AK	\$402,318	Interim Executive Director	\$44,650	\$44,344	2024
Culinaria	TX	\$355,678	Ceo	\$75,350	\$78,299	2024
Swift County Fair Association	MN	\$404,547	Secretary	\$3,500	\$3,500	2025
Shelby County Fair Association Inc	IN	\$347,163	President	\$450	\$493	2024
Waseca County Agricultural Society	MN	\$344,150	Sec/treasurer	\$9,500	\$9,751	2024
Warren County Fair Association	VA	\$417,733	Treasurer	\$41,698	\$41,823	2024
Harinam Festivals Inc	NC	\$340,348	Treasurer	\$7,200	\$7,729	2024
Upper Missouri Valley Fair Association	ND	\$421,613	Director	\$4,500	\$5,130	2024
San Diego Fleet Week Foundation	CA	\$422,579	Vice Pres. Co	\$75,000	\$69,263	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nolan County Livestock Association	TX	\$331,830	Executive Dir.	\$9,600	\$9,976	2024
Grand Street District Management Association Inc	NY	\$429,538	Executive Director	\$74,126	\$69,581	2024
Native Foods Education Organiz	OH	\$323,232	Chairperson	\$15,250	\$17,275	2023
Crow Wing County Fair	MN	\$442,272	Accountant	\$8,800	\$9,033	2024
Skamania County Fairboard Inc	WA	\$444,406	Treasurer	\$1,200	\$1,116	2024
Nebraska State Fair 1868 Foundation	NE	\$448,285	Executive Di	\$96,258	\$107,549	2024
Otsego County Fair	MI	\$449,768	Treasurer Ex	\$9,600	\$10,293	2024
Mckenzie County Fair	ND	\$452,895	Secretary/treasurer	\$7,150	\$8,151	2024
Festivals Of Cedarburg Inc	WI	\$303,185	Executive Director	\$45,661	\$51,001	2023
Monona County Fair Association	IA	\$302,820	Secretary	\$4,800	\$5,460	2024
Lake Agriculture & Youth Fair Association Inc	FL	\$459,610	Director	\$55,600	\$55,862	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **42** organizations. Compensation range \$493–\$107,549; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$379,462); for reference, expenses \$352,109 and assets \$998,078.

ROLE MATCH Rina Phillips, reported title "*FACILITIES MANAGER*", 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	45 th
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	45 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 (Rina Phillips) 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 42 similarly situated organizations (Same NTEE sector (N52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,421 is reasonable (approximately the 45th 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.