

Central States Fair Foundation

Executive Director / CEO

EIN 202523171

SD · NTEE K11

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Ron Jeffries, Executive Director / CEO** (\$6,651) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

Benchmarked executive: Ron Jeffries — reported title “MEMBER”, 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 (K11).
BUDGET	Total revenue between \$58,979 and \$132,043 — 0.67x to 1.50x the subject's \$88,029 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,609	\$5,758	\$21,324	\$40,149	\$70,909	\$6,651
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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 SD 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
Food Bank Of The Rockies Endowment Fund	CO	\$88,113	Director	\$31,834	\$28,475	2023
Western Upper Peninsula	MI	\$85,540	Treasurer	\$13,112	\$12,263	2024
Henderson County Fair Association	TN	\$91,031	Secretary	\$2,400	\$2,286	2024
Cfbeo Real Estate Inc	OK	\$91,920	President	\$13,043	\$13,398	2023
Midland Downtown Farmers Market Inc	TX	\$84,134	Market Director	\$24,000	\$21,753	2024
The Beerwalk	CA	\$83,979	President & Ceo	\$7,400	\$5,961	2023
Stags Leap District Winegrowers	CA	\$83,731	Executive Direc	\$92,211	\$72,147	2024
Maxcen Farmers Corporation Inc	FL	\$83,123	Ceo	\$5,190	\$4,418	2024
North American Piedmontese Association	SD	\$93,135	Executive Director	\$60,000	\$61,772	2023
Care And Share Foundation	CO	\$82,642	Trustee/ Ex Officio Ceo	\$12,540	\$10,895	2024
Project Share Of Wadena Inc	MN	\$94,140	Executive Di	\$4,960	\$4,572	2023
Community Cafe Inc	MN	\$94,469	Executive Dir.	\$37,851	\$33,889	2024
Madera County Livestock Association	CA	\$95,720	Ceo	\$63,800	\$49,918	2024
Freedom Center	MI	\$80,098	President	\$86,900	\$81,273	2024
Oakmont Village Saddle Mountain Water Supply Corporation	TX	\$79,311	Secretary	\$12,600	\$11,420	2024
Rocky Mountain Seed Alliance Inc	NM	\$79,010	Co-chair	\$1,900	\$1,852	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lifescape Community Services Foundation	IL	\$78,760	Executive Director	\$34,484	\$30,718	2024
San Lorenzo Family Help Center	CA	\$97,343	Executive Dir.	\$58,217	\$46,896	2023
Kansas Wheat Commission Research	KS	\$97,575	Ceo	\$32,340	\$31,657	2024
Iowa Farm Bureau Federation	IA	\$76,443	President	\$48	\$48	2024
Community Cares Inc	MN	\$99,792	Board Member	\$4,985	\$4,595	2023
Maxcen Housing Society Inc Michigan Branch	MI	\$76,151	Ceo	\$5,188	\$4,852	2024
Ict Food Rescue Inc	KS	\$75,098	Executive Director	\$53,920	\$52,782	2024
Mt Washington Valley Independent	NH	\$75,012	Director	\$4,000	\$3,347	2024
Maxcen Farmers Corporation Oklahoma Branch Inc	OK	\$74,810	Ceo	\$5,190	\$5,178	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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	65 organizations. Compensation range \$41–\$363,312; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$88,029); for reference, expenses \$27,346 and assets \$601,638. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Ron Jeffries, reported title " <i>MEMBER</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	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	28 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	85 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 (Ron Jeffries) 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 65 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,651 is reasonable (approximately the 28th 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.