

# North Central States Regional Council

Executive Director / CEO

EIN 263190992  
 MN · NTEE B82  
 FY ending 2024-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Patrick Nilsen, Executive Director / CEO** (\$138,099) against **every comparable organization** that fit the selection criteria — **192** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

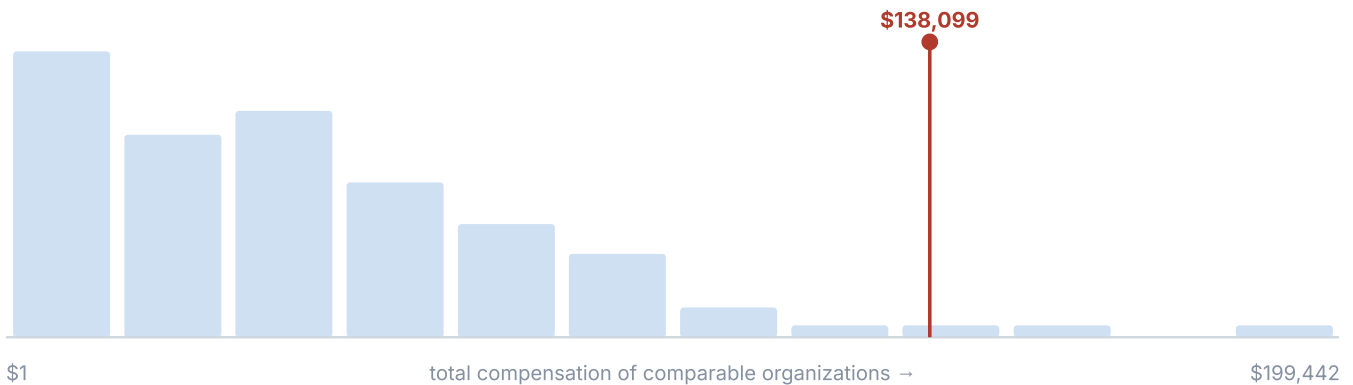
**Benchmarked executive:** Patrick Nilsen — reported title “SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B82).
- BUDGET** Total revenue between \$146,670 and \$328,366 — 0.67x to 1.50x the subject's \$218,911 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

**192** organizations qualified on sector, size, and geography → **192** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,444	\$16,782	\$40,342	\$65,035	\$90,970	\$138,099
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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
<a href="#">Mid-atlantic Christian University</a>	NC	\$217,751	President	\$48,984	<b>\$52,735</b>	2023
<a href="#">Taahp Foundation</a>	TX	\$221,410	Executive Di	\$20,607	<b>\$21,478</b>	2023
<a href="#">Texas Rural Education Association Foundation</a>	TX	\$215,739	Executive Director	\$3,900	<b>\$3,948</b>	2024
<a href="#">Franklin Township Education</a>	IN	\$215,700	Executive Director	\$76,362	<b>\$81,497</b>	2024
<a href="#">Private School Tuition Fund 123</a>	AZ	\$214,992	President & Ceo	\$27,500	<b>\$27,556</b>	2023
<a href="#">Zo's Bravehearts Foundation</a>	NV	\$214,817	Founder, President	\$120,000	<b>\$121,732</b>	2024
<a href="#">Kids' Chance Inc Of Missouri</a>	MO	\$225,014	Executive Di	\$23,102	<b>\$25,494</b>	2023
<a href="#">Midwest Independent Retailers Foundation Inc</a>	MI	\$225,249	Chairman	\$20,414	<b>\$21,324</b>	2024
<a href="#">Nassau County School Facilities Associat</a>	NY	\$225,978	Executive Director	\$13,963	<b>\$12,769</b>	2024
<a href="#">United Nations Association Of</a>	NY	\$226,269	Executive Dir.	\$98,000	<b>\$89,621</b>	2024
<a href="#">Florida Electrical Association Inc</a>	FL	\$211,474	Presidentinstructor	\$7,084	<b>\$6,735</b>	2024
<a href="#">Moynihan Scholarship Fund Inc</a>	NY	\$226,407	Chief Executive Officer	\$52,926	<b>\$48,401</b>	2024
<a href="#">Hhh Equine Inc</a>	GA	\$226,556	President An	\$34,875	<b>\$35,488</b>	2024
<a href="#">Isd 883 Education Foundation</a>	MN	\$226,822	Executive Director	\$50,004	<b>\$51,481</b>	2023
<a href="#">The Charitable Childrens Fund Of</a>	NC	\$227,216	Executive Director	\$182,293	<b>\$190,623</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">W20 Foundation</a>	NY	\$210,404	Vice President	\$100,000	<b>\$91,450</b>	2024
<a href="#">Grandview School District</a>	MO	\$210,331	Executive Di	\$30,176	<b>\$32,346</b>	2024
<a href="#">Southside Health Education Foundation</a>	VA	\$227,536	Executive Director	\$67,258	<b>\$65,722</b>	2024
<a href="#">Oley Valley Community Education</a>	PA	\$227,610	Executive Director	\$38,403	<b>\$38,757</b>	2024
<a href="#">Accelerate4kids Foundation</a>	MI	\$227,938	Executive Director	\$67,251	<b>\$70,249</b>	2024
<a href="#">National Community Pharmacists</a>	VA	\$228,378	President	\$500	<b>\$503</b>	2023
<a href="#">luoe Local 94 94a Scholarship Fund</a>	NY	\$209,208	Trustee	\$103,317	<b>\$94,483</b>	2024
<a href="#">Orion Military Scholarship Fund Inc</a>	RI	\$208,731	Executive Dir.	\$13,002	<b>\$12,617</b>	2024
<a href="#">Theresa A Mike Scholarship Foundation</a>	CA	\$229,347	Executive Director	\$62,468	<b>\$54,590</b>	2024
<a href="#">International Women's Coffee Alliance</a>	IL	\$230,315	Executive Director	\$43,264	<b>\$44,317</b>	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 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 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 192 organizations. Compensation range \$1–\$199,442; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$218,911); for reference, expenses \$105,046 and assets \$817,564. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

**weigh the expense-based view.**

ROLE MATCH	Patrick Nilsen, reported title " <i>SECRETARY</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	62 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	97 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	93 <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 (Patrick Nilsen) 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 192 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$138,099 is reasonable (approximately the 97<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.