

# Swift County Fair Association

Executive Director / CEO

EIN 410570095  
 MN · NTEE N52  
 FY ending 2025-09-30  
**June 10, 2026**

This analysis benchmarks the total compensation of **Jane Stassen, Executive Director / CEO** (\$3,500) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 15<sup>th</sup> percentile of comparable organizations** below the typical range for comparable organizations

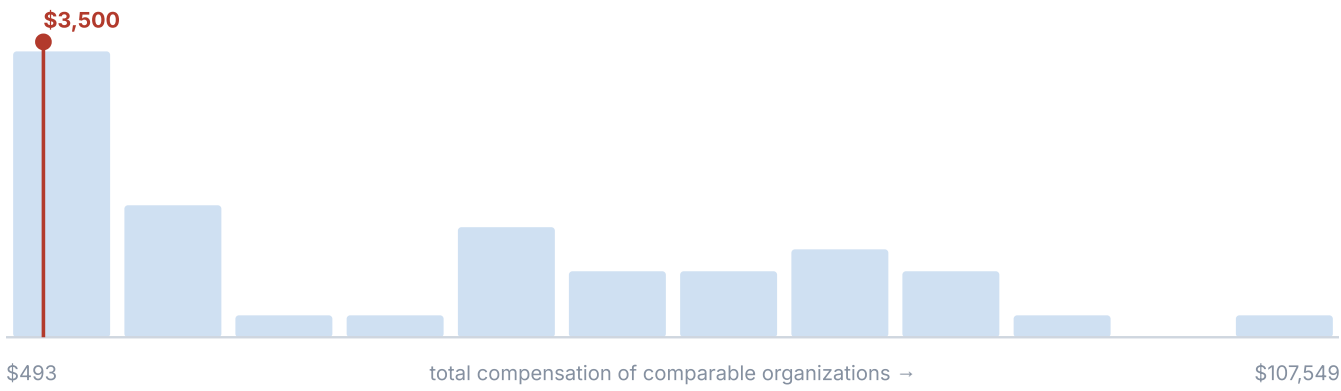
**Benchmarked executive:** Jane Stassen — reported title “Secretary”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

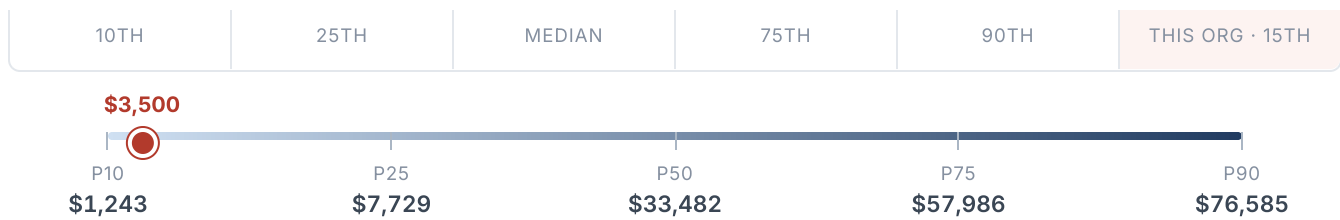
SECTOR	Organizations sharing the subject's NTEE classification (N52).
BUDGET	Total revenue between \$271,046 and \$606,820 — 0.67x to 1.50x the subject's \$404,547 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N52), nationwide + budget 0.67–1.5x revenue.

**41** organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,243	\$7,729	\$33,482	\$57,986	\$76,585	<b>\$3,500</b>
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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="#">Southeast Alaska State Fair Inc</a>	AK	\$402,318	Interim Executive Director	\$44,650	<b>\$44,344</b>	2024
<a href="#">Southwest Alaska Arts Group</a>	AK	\$398,956	Director	\$65,398	<b>\$64,950</b>	2024
<a href="#">Pennsylvania State Association Of County Fairs</a>	PA	\$397,487	General Manager	\$1,200	<b>\$1,243</b>	2024
<a href="#">Warren County Fair Association</a>	VA	\$417,733	Treasurer	\$41,698	<b>\$41,823</b>	2024
<a href="#">Upper Missouri Valley Fair Association</a>	ND	\$421,613	Director	\$4,500	<b>\$5,130</b>	2024
<a href="#">San Diego Fleet Week Foundation</a>	CA	\$422,579	Vice Pres. Coo	\$75,000	<b>\$69,263</b>	2023
<a href="#">Meade County Fair Inc</a>	KY	\$386,029	Co Sec./trea	\$4,500	<b>\$5,022</b>	2024
<a href="#">Grand Street District Management Association Inc</a>	NY	\$429,538	Executive Director	\$74,126	<b>\$69,581</b>	2024
<a href="#">Beltrami County Agricultural Assoc</a>	MN	\$379,462	Facilities Manager	\$14,421	<b>\$14,421</b>	2025
<a href="#">The Village Halloween Parade Inc</a>	NY	\$376,437	Executive Director	\$60,000	<b>\$57,986</b>	2023
<a href="#">Crow Wing County Fair</a>	MN	\$442,272	Accountant	\$8,800	<b>\$9,033</b>	2024
<a href="#">South Central Fair Association Inc</a>	VA	\$366,472	Secretary/manager	\$7,560	<b>\$7,583</b>	2024
<a href="#">Skamania County Fairboard Inc</a>	WA	\$444,406	Treasurer	\$1,200	<b>\$1,116</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Nebraska State Fair 1868 Foundation</a>	NE	\$448,285	Executive Di	\$96,258	<b>\$107,549</b>	2024
<a href="#">Otsego County Fair</a>	MI	\$449,768	Treasurer Ex	\$9,600	<b>\$10,293</b>	2024
<a href="#">Mckenzie County Fair</a>	ND	\$452,895	Secretary/treasurer	\$7,150	<b>\$8,151</b>	2024
<a href="#">Culinaria</a>	TX	\$355,678	Ceo	\$75,350	<b>\$78,299</b>	2024
<a href="#">Lake Agriculture &amp; Youth Fair Association Inc</a>	FL	\$459,610	Director	\$55,600	<b>\$55,862</b>	2023
<a href="#">Spokane Lilac Festival Association Inc</a>	WA	\$459,953	Executive Dir.	\$72,743	<b>\$67,655</b>	2024
<a href="#">Shelby County Fair Association Inc</a>	IN	\$347,163	President	\$450	<b>\$493</b>	2024
<a href="#">Waseca County Agricultural Society</a>	MN	\$344,150	Sec/treasurer	\$9,500	<b>\$9,751</b>	2024
<a href="#">Harinam Festivals Inc</a>	NC	\$340,348	Treasurer	\$7,200	<b>\$7,729</b>	2024
<a href="#">Ke Kukui Foundation</a>	WA	\$471,375	Executive Di	\$82,345	<b>\$76,585</b>	2024
<a href="#">Piedmont Interstate Fair</a>	SC	\$476,217	Exec. Direct	\$38,000	<b>\$41,181</b>	2024
<a href="#">Nolan County Livestock Association</a>	TX	\$331,830	Executive Dir.	\$9,600	<b>\$9,976</b>	2024

**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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **41** organizations. Compensation range \$493–\$107,549; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$404,547); for reference, expenses \$433,366 and assets \$1,169,538.

ROLE MATCH Jane Stassen, reported title "*Secretary*", 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	15 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	15 <sup>th</sup>
Reportable pay only (column D), adjusted	15 <sup>th</sup>
All sources (D + E + F), adjusted	15 <sup>th</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 (Jane Stassen) 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 10, 2026, comparing compensation against 41 similarly situated organizations (Same NTEE sector (N52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,500 is reasonable (approximately the 15<sup>th</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 10, 2026.