

Waseca County Agricultural Society

Executive Director / CEO

EIN 410740275

MN · NTEE N52

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Robin Dulas, Executive Director / CEO** (\$9,500) 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 **43rd** percentile of comparable organizations within the typical range

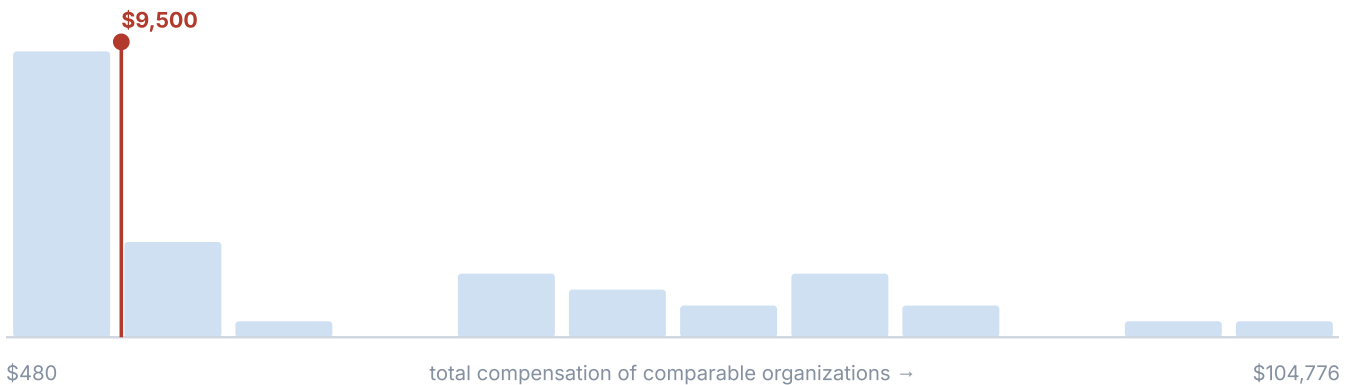
Benchmarked executive: Robin Dulas — reported title "SEC/TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N52).
BUDGET	Total revenue between \$230,580 and \$516,225 — 0.67x to 1.50x the subject's \$344,150 (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



\$3,538	\$5,346	\$14,625	\$51,386	\$67,757	\$9,500
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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
Shelby County Fair Association Inc	IN	\$347,163	President	\$450	\$480	2024
Harinam Festivals Inc	NC	\$340,348	Treasurer	\$7,200	\$7,529	2024
Culinaria	TX	\$355,678	Ceo	\$75,350	\$76,280	2024
Nolan County Livestock Association	TX	\$331,830	Executive Dir.	\$9,600	\$9,719	2024
Native Foods Education Organiz	OH	\$323,232	Chairperson	\$15,250	\$16,829	2023
South Central Fair Association Inc	VA	\$366,472	Secretary/manager	\$7,560	\$7,387	2024
The Village Halloween Parade Inc	NY	\$376,437	Executive Director	\$60,000	\$56,490	2023
Beltrami County Agricultural Assoc	MN	\$379,462	Facilities Manager	\$14,421	\$14,049	2025
Festivals Of Cedarburg Inc	WI	\$303,185	Executive Director	\$45,661	\$49,686	2023
Monona County Fair Association	IA	\$302,820	Secretary	\$4,800	\$5,319	2024
Meade County Fair Inc	KY	\$386,029	Co Sec./trea	\$4,500	\$4,893	2024
Uil Region Xv Music Executive Committee	TX	\$296,921	Executive Sec.	\$40,596	\$41,097	2024
Pridefest	WA	\$294,584	Executive Director	\$54,375	\$49,268	2024
Pennsylvania State Association Of County Fairs	PA	\$397,487	General Manager	\$1,200	\$1,211	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southwest Alaska Arts Group	AK	\$398,956	Director	\$65,398	\$63,276	2024
Southeast Alaska State Fair Inc	AK	\$402,318	Interim Executive Director	\$44,650	\$43,201	2024
Swift County Fair Association	MN	\$404,547	Secretary	\$3,500	\$3,410	2025
Ozaukee County Fair	WI	\$282,997	President	\$975	\$1,031	2024
Warren County Fair Association	VA	\$417,733	Treasurer	\$41,698	\$40,746	2024
Upper Missouri Valley Fair Association	ND	\$421,613	Director	\$4,500	\$4,998	2024
Union County Fair Association	AR	\$265,861	President	\$4,770	\$5,426	2024
San Diego Fleet Week Foundation	CA	\$422,579	Vice Pres. Coo	\$75,000	\$67,477	2023
The New Wayne County Agricultural Fair	IL	\$264,752	Sec/treas	\$4,710	\$4,686	2024
Grand Street District Management Association Inc	NY	\$429,538	Executive Director	\$74,126	\$67,788	2024
Pembina County Annual Fair And Exhibition Association	ND	\$254,368	Treasurer	\$4,235	\$4,842	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.

■ Sample, role match & sensitivity

PEER COUNT 42 organizations. Compensation range \$480–\$104,776; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$344,150); for reference, expenses \$352,074 and assets \$169,297.

ROLE MATCH Robin Dulas, reported title "SEC/TREASURER", 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	43 rd
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	43 rd

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 (Robin Dulas) 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 42 similarly situated organizations (Same NTEE sector (N52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,500 is reasonable (approximately the 43rd 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.