

New York Mills Arts Retreat

Executive Director / CEO

EIN 411690163

MN · NTEE A60Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Betsy Roder, Executive Director / CEO** (\$46,833) against **every comparable organization** that fit the selection criteria — **147** 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

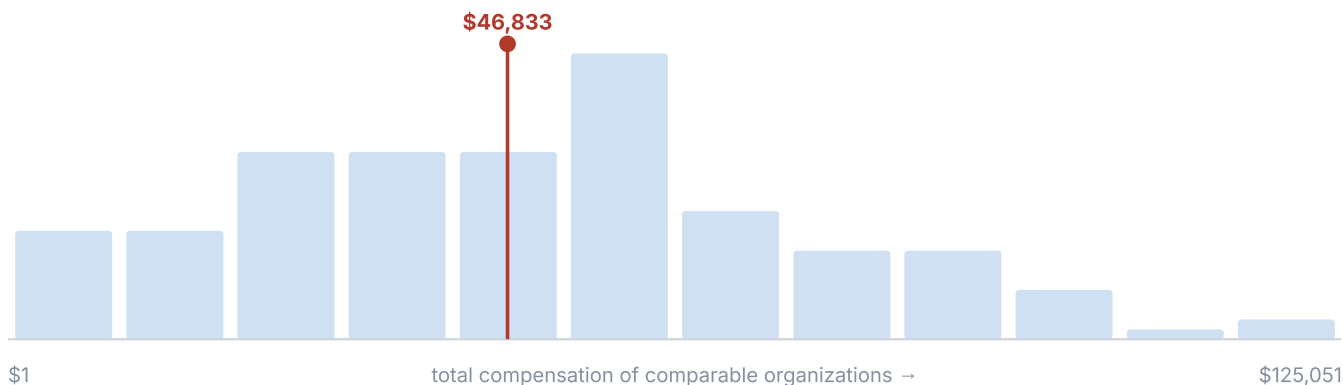
Benchmarked executive: Betsy Roder — reported title “EXEC DIRECTO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60Z).
BUDGET	Total revenue between \$265,225 and \$593,788 — 0.67x to 1.50x the subject's \$395,859 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

147 organizations qualified on sector, size, and geography → **147** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,822	\$28,943	\$49,479	\$63,272	\$86,976	\$46,833
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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
Golden Gate Symphony Orchestra	CA	\$396,157	Music Direcotr	\$35,730	\$29,546	2025
Celebration Arts	CA	\$392,684	Executive Director	\$32,083	\$27,233	2024
Steel River Playhouse Inc	PA	\$392,567	Artistic Dir	\$25,000	\$25,231	2023
Beaches Fine Arts Series Inc	FL	\$401,211	Executive Di	\$81,764	\$73,559	2025
No Surf House	OH	\$389,127	President	\$22,000	\$22,905	2024
Hot House West	UT	\$402,831	Executive Di	\$22,936	\$23,075	2024
The Gilbert Theater Inc	NC	\$388,639	Artistic Director	\$24,000	\$24,376	2024
Del Sol Performing Arts	CA	\$386,620	Assistant Se	\$42,815	\$37,416	2023
Yaa Samar Dance Theatre	NY	\$386,500	Executive Director	\$52,400	\$46,545	2024
Riverside Arts Center Foundation Inc	MI	\$405,796	Executive Dir.	\$88,580	\$89,875	2024
Gilmer Arts & Heritage Association	GA	\$406,349	Excutive Director	\$48,000	\$47,443	2024
Linton Incorporated	OH	\$407,275	Executive Director	\$65,291	\$69,985	2023
Child Hope International	CA	\$410,405	Executive Director	\$94,738	\$80,415	2024
Young Dance Inc	MN	\$381,260	Executive Director	\$34,840	\$34,840	2023
Luminary Arts Corporation	CA	\$410,560	President	\$60,331	\$51,210	2024
Music Export Memphis	TN	\$412,991	Executive Director.	\$90,857	\$93,879	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mondo Bizarro Productions	LA	\$414,694	Executive Director	\$7,000	\$7,801	2023
Prescott Circus Theatre	CA	\$374,696	Executive Dir.	\$60,738	\$51,555	2024
Theater Reaching Young People & Schools	MO	\$417,834	Executive Artistic Director	\$45,000	\$46,851	2024
Cherry Orchard Festival Foundation Corp	NY	\$418,930	Chairman	\$109,334	\$99,986	2023
Teatro Experimental Yerbabruja Inc	NY	\$371,539	Executive Director	\$100,000	\$88,826	2024
Shine On Performing Arts	TX	\$371,248	President Of Board & Executive Artistic Director	\$40,019	\$39,351	2024
Bembe Drum & Dance Inc	WI	\$369,420	Int. Exec. D	\$28,323	\$29,076	2024
Sunfest Of Palm Beach County Inc	FL	\$368,350	Executive Director	\$117,990	\$106,149	2025
Roshni	CO	\$423,743	Executive/artistic Director	\$99,000	\$93,315	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 2023 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 147 organizations. Compensation range \$1–\$125,051; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$395,859); for reference, expenses \$281,930 and assets \$382,657.

ROLE MATCH	Betsy Roder, reported title "EXEC DIRECTO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	45 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	44 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 (Betsy Roder) 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 147 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,833 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.