

Crow Wing County Fair

Executive Director / CEO

EIN 416007615

MN · NTEE N520

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Joann Tuil, Executive Director / CEO** (\$8,800) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

Benchmarked executive: Joann Tuil — reported title "ACCOUNTANT", 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 (N520).

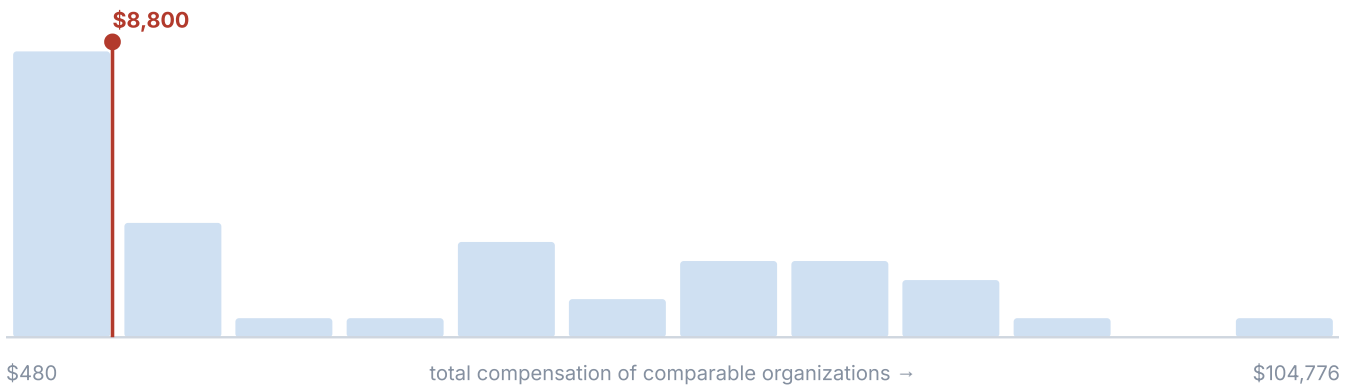
BUDGET Total revenue between \$296,322 and \$663,408 — 0.67x to 1.50x the subject's \$442,272 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N52), nationwide + budget 0.67–1.5x revenue.

43 organizations qualified on sector, size, and geography

→ **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,286	\$6,089	\$17,957	\$56,655	\$73,246	\$8,800
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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
Skamania County Fairboard Inc	WA	\$444,406	Treasurer	\$1,200	\$1,087	2024
Nebraska State Fair 1868 Foundation	NE	\$448,285	Executive Di	\$96,258	\$104,776	2024
Otsego County Fair	MI	\$449,768	Treasurer Ex	\$9,600	\$10,028	2024
Mckenzie County Fair	ND	\$452,895	Secretary/treasurer	\$7,150	\$7,941	2024
Grand Street District Management Association Inc	NY	\$429,538	Executive Director	\$74,126	\$67,788	2024
Lake Agriculture & Youth Fair Association Inc	FL	\$459,610	Director	\$55,600	\$54,421	2023
Spokane Lilac Festival Association Inc	WA	\$459,953	Executive Dir.	\$72,743	\$65,911	2024
San Diego Fleet Week Foundation	CA	\$422,579	Vice Pres. Coo	\$75,000	\$67,477	2023
Upper Missouri Valley Fair Association	ND	\$421,613	Director	\$4,500	\$4,998	2024
Warren County Fair Association	VA	\$417,733	Treasurer	\$41,698	\$40,746	2024
Ke Kukui Foundation	WA	\$471,375	Executive Di	\$82,345	\$74,611	2024
Piedmont Interstate Fair	SC	\$476,217	Exec. Direct	\$38,000	\$40,120	2024
Swift County Fair Association	MN	\$404,547	Secretary	\$3,500	\$3,410	2025
Southeast Alaska State Fair Inc	AK	\$402,318	Interim Executive Director	\$44,650	\$43,201	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southwest Alaska Arts Group	AK	\$398,956	Director	\$65,398	\$63,276	2024
Pennsylvania State Association Of County Fairs	PA	\$397,487	General Manager	\$1,200	\$1,211	2024
Meade County Fair Inc	KY	\$386,029	Co Sec./trea	\$4,500	\$4,893	2024
Beltrami County Agricultural Assoc	MN	\$379,462	Facilities Manager	\$14,421	\$14,049	2025
The Village Halloween Parade Inc	NY	\$376,437	Executive Director	\$60,000	\$56,490	2023
Hancock County Agricultural Society	ME	\$512,110	Vice Preside	\$15,000	\$15,201	2024
Clinton County Agricultural Society	IA	\$516,026	Fair Secreta	\$16,205	\$17,957	2024
Kankakee County Fair & Exposition	IL	\$517,083	Ex-officio	\$40,895	\$41,890	2023
South Central Fair Association Inc	VA	\$366,472	Secretary/manager	\$7,560	\$7,387	2024
Festiv-all Charleston West Virginia Inc	WV	\$519,948	Executive Director	\$51,854	\$56,820	2024
Hopkins County Fair Inc	KY	\$527,667	Executive Di	\$30,000	\$32,619	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 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	43 organizations. Compensation range \$480–\$104,776; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$442,272); for reference, expenses \$648,861 and assets \$97,825. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Joann Tuil, reported title "ACCOUNTANT", 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	35 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	35 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 (Joann Tuil) 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 43 similarly situated organizations (Same NTEE sector (N52), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,800 is reasonable (approximately the 35th 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.