

Challis Golf And Recreation Association

Executive Director / CEO

EIN 820430152
 ID · NTEE N32
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Rayna Westergard, Executive Director / CEO** (\$15,879) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

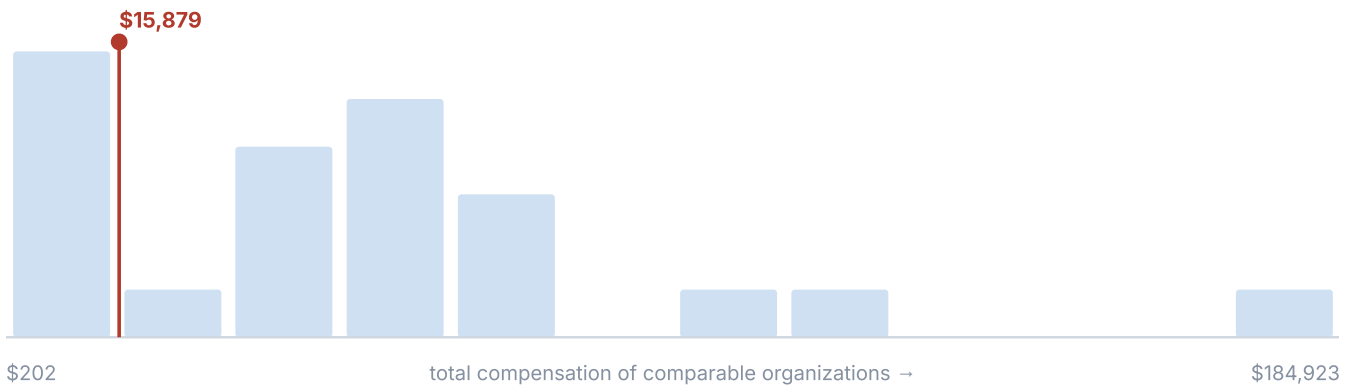
Benchmarked executive: Rayna Westergard — reported title “Clubhouse Mgr”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N32).
- BUDGET** Total revenue between \$134,012 and \$300,028 — 0.67x to 1.50x the subject's \$200,019 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N32), nationwide + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,725	\$18,236	\$45,509	\$70,797	\$97,990	\$15,879
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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 ID 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
Friends Of The Fort Collins Bicycle Program Inc	CO	\$200,330	Executive Director Until 91	\$65,393	\$60,685	2023
Club Mesabi Inc	MN	\$195,410	Executive Director	\$60,000	\$55,732	2024
Friends Of Jackson Park	CA	\$192,511	Executive Director	\$45,325	\$36,791	2024
Montana State Parks Foundation	MT	\$210,237	Executive Director	\$77,241	\$76,251	2025
Spirit Of Columbia Gardens Carousel	MT	\$186,377	Vice President	\$31,570	\$31,990	2024
White Rock Lake Conservancy Inc	TX	\$182,378	Director	\$45,000	\$42,315	2024
The Faribault Ice Arena Association	MN	\$233,841	President	\$34,257	\$32,760	2023
Ocmulgee National Park & Preserve	GA	\$234,575	Executive Di	\$76,000	\$73,956	2023
Mendocino Area Parks Association	CA	\$235,492	Vice President	\$34,994	\$29,245	2023
David Allen Memorial Ballpark Inc	OK	\$236,278	Executive Director	\$97,000	\$100,405	2024
Los Angeles River State Park Partners	CA	\$239,039	Executive Director	\$73,376	\$61,320	2023
Ranger Snowmobile Atv Club Inc	MN	\$240,822	President	\$1,225	\$1,171	2023
Montana Skatepark Association	MT	\$246,471	President	\$7,500	\$7,825	2023
Grand Rapids Whitewater Inc	MI	\$247,817	President/ce	\$185,120	\$184,923	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Morrison County Recreational Trails Asso	MN	\$143,433	President	\$217	\$202	2024
Lititz Springs Park Inc	PA	\$258,164	Treasurer	\$916	\$859	2024
Scott Community Golf Course Inc	KS	\$270,783	Employee	\$55,312	\$57,832	2023
Parkway Council Foundation	PA	\$271,602	Executive Di	\$115,000	\$110,990	2023
Mccoy Farm And Gardens	TN	\$274,627	Employee Executive Director	\$75,000	\$74,108	2024
American Academy For Park And	WA	\$277,983	Executive Di	\$17,307	\$14,566	2024
Downtown San Diego Public Spaces	CA	\$296,290	President And Ceo	\$8,270	\$6,713	2024
Santa Barbara County Trails Council	CA	\$299,723	Executive Director	\$60,000	\$48,703	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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 22 organizations. Compensation range \$202–\$184,923; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$200,019); for reference, expenses \$230,682 and assets \$211,868.

ROLE MATCH Rayna Westergard, reported title "*Clubhouse Mgr*", 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.**

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	27 th
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	23 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 (Rayna Westergard) 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 22 similarly situated organizations (Same NTEE sector (N32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,879 is reasonable (approximately the 27th 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.