

# Millersport Lion Sweet Corn Festival

Executive Director / CEO

EIN 311406394  
OH · NTEE T20  
FY ending 2024-11-30  
June 10, 2026

This analysis benchmarks the total compensation of **Amy Amspaugh, Executive Director / CEO** (\$2,705) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

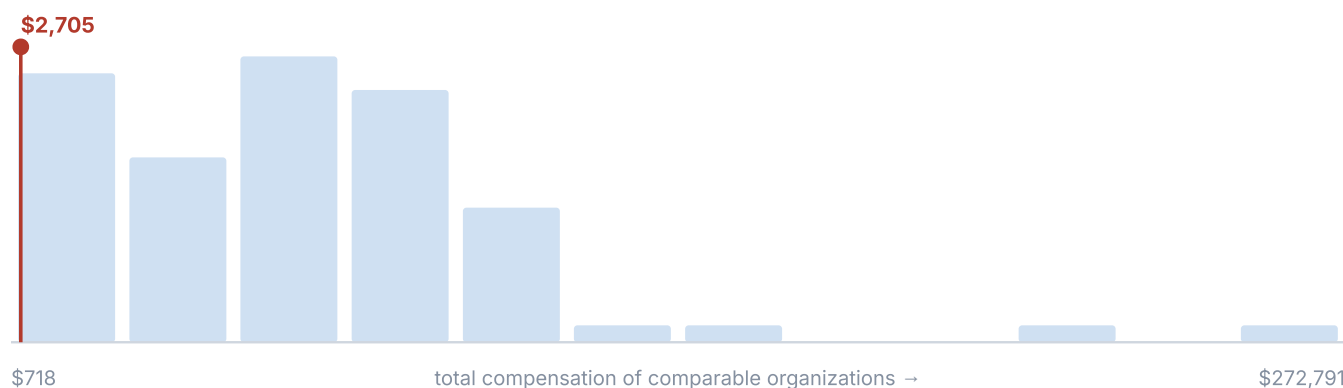
**Benchmarked executive:** Amy Amspaugh — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T20).
BUDGET	Total revenue between \$319,544 and \$715,398 — 0.67x to 1.50x the subject's \$476,932 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T20), nationwide + budget 0.67–1.5x revenue.

**71** organizations qualified on sector, size, and geography → **71** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,153	\$26,159	\$60,854	\$78,528	\$108,665	<b>\$2,705</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 OH 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="#">Gateways Beyond International</a>	WA	\$477,141	President	\$35,989	<b>\$31,320</b>	2023
<a href="#">Mccb Transitions Inc</a>	MO	\$474,865	Director	\$70,417	<b>\$70,417</b>	2024
<a href="#">Meals On Wheels Of Greenville Endowment Fund Inc</a>	SC	\$482,152	Executive Director	\$14,725	<b>\$14,504</b>	2024
<a href="#">Hope Of Peace Foundation</a>	KS	\$484,016	President/chairman	\$46,238	<b>\$47,163</b>	2024
<a href="#">The Boselli Foundation</a>	FL	\$466,701	Executive Dir.	\$117,969	<b>\$104,633</b>	2024
<a href="#">Marshall Christensen Foundation For Internati</a>	OR	\$487,870	Leadership Team	\$42,800	<b>\$36,560</b>	2025
<a href="#">Metro Portland Housing</a>	OR	\$490,334	Past Exec Di	\$110,391	<b>\$96,790</b>	2024
<a href="#">Cardinal Properties</a>	IN	\$492,197	Board Member	\$61,687	<b>\$61,419</b>	2024
<a href="#">Oakleaf Endowment Trust For</a>	MN	\$492,389	Trustee	\$53,385	<b>\$49,804</b>	2024
<a href="#">Buffalo Hearing &amp; Speech Center</a>	NY	\$492,828	President	\$842	<b>\$718</b>	2024
<a href="#">Port Wentworth Chamber Of Commerce Inc</a>	GA	\$509,357	Ceo	\$65,192	<b>\$61,889</b>	2024
<a href="#">Pregnancy Service Center Inc</a>	KS	\$509,754	Executive Di	\$88,552	<b>\$90,323</b>	2024
<a href="#">Jane F And D Lawrence Sherman Family</a>	MI	\$512,761	Treasurer	\$26,189	<b>\$25,522</b>	2024
<a href="#">Ends Of The Earth Ministries</a>	CA	\$521,182	President	\$55,810	<b>\$46,844</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Gloversville Library Foundation Inc</a>	NY	\$521,830	Treasurer Rec Sec	\$7,500	<b>\$6,399</b>	2024
<a href="#">Friends Of Grace Church School Brooklyn</a>	NY	\$423,755	Director	\$88,697	<b>\$77,908</b>	2023
<a href="#">Ginungagap Foundation</a>	CA	\$534,172	Director	\$10,000	<b>\$8,153</b>	2024
<a href="#">Kendrick Ministries Inc</a>	MS	\$417,235	President	\$108,000	<b>\$113,567</b>	2024
<a href="#">Blue Lotus Farm &amp; Retreat Center Inc</a>	WI	\$536,691	Executive Diretor	\$75,417	<b>\$74,364</b>	2024
<a href="#">Crabtree Farms Of Chattanooga Inc</a>	TN	\$536,799	Executive Director (Ended Dec. 2024)	\$55,945	<b>\$55,522</b>	2024
<a href="#">Gasol Foundation</a>	CA	\$416,362	Executive Director (Until	\$87,033	<b>\$70,956</b>	2024
<a href="#">The Foundation Of Marshall Medical</a>	AL	\$539,751	Executive Director	\$131,550	<b>\$134,181</b>	2024
<a href="#">The Montclair Fund For Educational</a>	NJ	\$544,589	Executive Director	\$89,204	<b>\$75,197</b>	2024
<a href="#">Bittersweet Autism Foundation Inc</a>	OH	\$545,153	Executive Director (From 3/18-7/08)	\$1,622	<b>\$1,622</b>	2024
<a href="#">Sandy Rollman Ovarian Cancer Foundation</a>	PA	\$549,330	Ceo	\$100,050	<b>\$94,201</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 71 organizations. Compensation range \$718–\$272,791; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$476,932); for reference, expenses \$456,329 and assets \$601,531.
ROLE MATCH	Amy Amspaugh, reported title " <i>SECRETARY</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	25 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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	34 <sup>th</sup>
All sources (D + E + F), adjusted	1 <sup>st</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 (Amy Amspaugh) 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 71 similarly situated organizations (Same NTEE sector (T20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,705 is reasonable (approximately the 4<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.