

Greenwood Community & Recreation

Executive Director / CEO

EIN **640794807**
 MS · NTEE N31Z
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Larry K Johnson, Executive Director / CEO** (\$52,622) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Larry K Johnson — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (N31Z).

BUDGET Total revenue between \$267,329 and \$598,498 — 0.67x to 1.50x the subject's \$398,999 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N31), nationwide + budget 0.67–1.5x revenue.

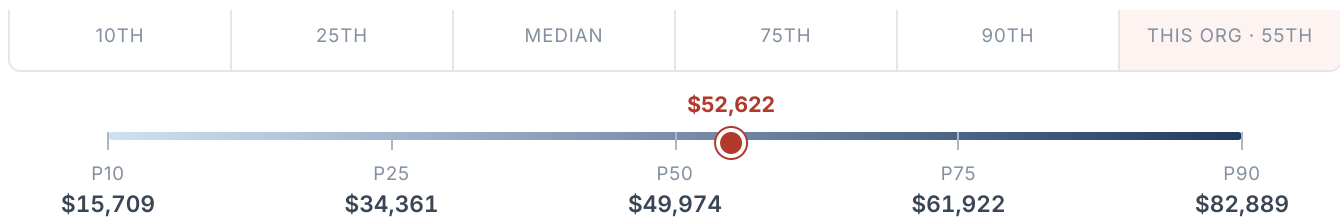
38 organizations qualified on sector, size, and geography

→ **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,709	\$34,361	\$49,974	\$61,922	\$82,889	\$52,622
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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 MS 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
Clarkston Community Center	GA	\$396,225	Executive Dir.	\$70,014	\$63,208	2023
Wabash Valley Family Sports Center Inc	IN	\$382,782	Executive Director	\$53,000	\$50,183	2023
New England Sports Complex Inc	NH	\$379,725	General Manager And Director	\$172,632	\$143,122	2023
Community Center Of Hope Inc	IN	\$376,800	Executive Di	\$35,697	\$33,800	2023
Spring Grove Regional Parks And	PA	\$421,602	Executive Director	\$64,730	\$56,296	2024
Eagle Rock Community Cultural	CA	\$426,841	Executive Director	\$106,627	\$82,669	2023
Union Arena Inc	VT	\$428,012	Executive Director	\$45,560	\$38,961	2025
De Hostos Senior Center Inc	FL	\$367,287	Ceo	\$67,600	\$55,384	2024
Sioux Falls Sports Authority	SD	\$433,742	Executive Director	\$29,319	\$29,053	2023
East Springfield Community Center	IL	\$434,283	President	\$53,000	\$46,784	2023
Sports For Youth	WA	\$437,850	Vice President	\$66,000	\$53,055	2023
Bulldogs Sports Complex Inc	NY	\$440,903	Executive Dir.	\$81,579	\$66,188	2023
Dunbar Coalition Inc	AZ	\$354,948	Executive Director	\$18,462	\$15,942	2023
Sheboygan Athletic Club Inc	WI	\$350,243	Director	\$599	\$546	2024
Reclaiming Our Children And Community Project Inc	MD	\$447,908	Chair	\$27,000	\$22,014	2024
Nasson Center Redevelopment Inc	ME	\$450,411	Executive Director	\$47,361	\$42,581	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Crawford County Recreation Center	IL	\$454,008	Executive Director (Current)	\$61,159	\$52,436	2024
Ramona Parks & Recreation Assn Inc	CA	\$328,134	President	\$18,790	\$15,165	2022
Northfield Union Of Youth	MN	\$326,613	Executive Director	\$33,689	\$29,889	2023
Southern Maine Community Recreation Center	ME	\$479,038	General Manager	\$103,738	\$90,592	2024
Pine Hill Community Center Ltd	NY	\$307,367	Executive Director	\$48,802	\$39,595	2023
Chelan Teen Center	WA	\$303,518	Executive Dir.	\$67,500	\$52,704	2024
Papakolea Community Development	HI	\$494,613	Executive Dir.	\$92,356	\$72,112	2024
Methow Valley Community Center	WA	\$495,854	Former Executive Director	\$60,098	\$46,925	2024
Chicago Heights Fitness Llc	IL	\$499,685	Director	\$44,267	\$37,954	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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 38 organizations. Compensation range \$546–\$277,924; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$398,999); for reference, expenses \$290,298 and assets \$956,064.

ROLE MATCH Larry K Johnson, reported title "*President*", 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	55 th
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	50 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 (Larry K Johnson) 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 38 similarly situated organizations (Same NTEE sector (N31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,622 is reasonable (approximately the 55th 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.