

# Greene County Fair Association Inc

Executive Director / CEO

EIN 710802704  
 AR · NTEE B82  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Dennis Hammon, Executive Director / CEO** (\$2,119) against **every comparable organization** that fit the selection criteria — **207** 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

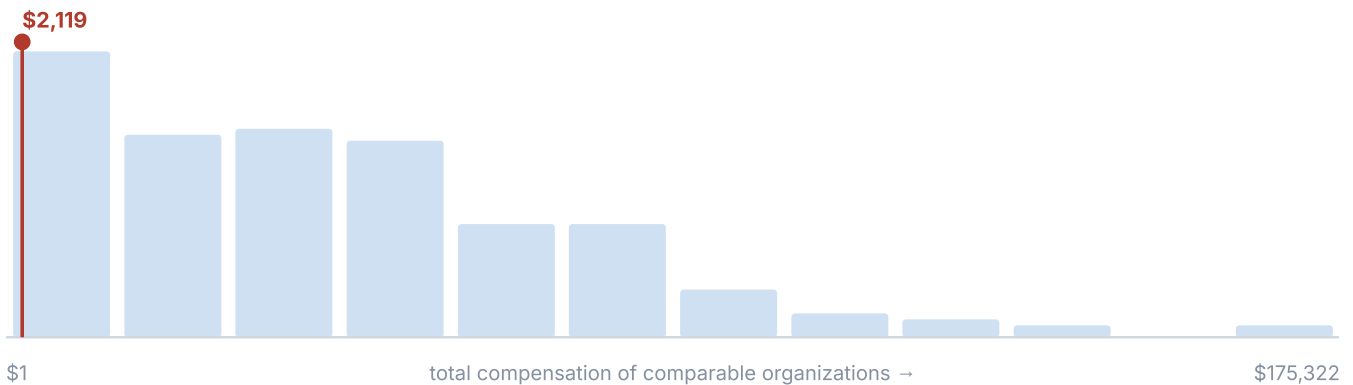
**Benchmarked executive:** Dennis Hammon — reported title “MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$176,622 and \$395,422 — 0.67x to 1.50x the subject's \$263,615 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

**207** organizations qualified on sector, size, and geography → **207** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,066	\$18,764	\$38,957	\$61,485	\$84,026	<b>\$2,119</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 AR 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="#">Foundation For Eden Prairie Schools</a>	MN	\$264,008	Executive Director	\$30,541	<b>\$26,848</b>	2024
<a href="#">East Valley Institute Of Technology Education Foundation Inc</a>	AZ	\$262,844	Board Member	\$14,400	<b>\$12,320</b>	2024
<a href="#">Calculated Genius Inc</a>	IL	\$262,815	Executive Director	\$80,000	<b>\$69,970</b>	2024
<a href="#">Bolivar Educational Advancement</a>	MO	\$262,684	Secretary Tr	\$5,348	<b>\$5,039</b>	2024
<a href="#">John P Burke Memorial Fund</a>	RI	\$264,645	Executive Director	\$35,833	<b>\$30,568</b>	2024
<a href="#">Shenandoah Valley Scholars Latino Initiative Inc</a>	VA	\$264,770	Managing Director	\$2,733	<b>\$2,348</b>	2024
<a href="#">African American Teaching Fellows</a>	VA	\$264,812	Executive Di	\$82,442	<b>\$70,817</b>	2024
<a href="#">Orme Primavera Schools Foundation</a>	AZ	\$264,877	Treasurer	\$1,700	<b>\$1,417</b>	2025
<a href="#">American Student Association Of Community Colleges</a>	UT	\$264,911	Executive Director	\$14,584	<b>\$14,232</b>	2022
<a href="#">Texas Architectural Foundation</a>	TX	\$264,935	Txa Evp	\$29,217	<b>\$26,001</b>	2024
<a href="#">Kensap Inc</a>	NJ	\$265,787	Executive Director	\$96,000	<b>\$78,506</b>	2023
<a href="#">Scholarchips Inc</a>	DC	\$261,153	Founder And Executive Directo	\$99,342	<b>\$79,845</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Education Foundation Inc</a>	OH	\$260,084	Executive Di	\$25,938	<b>\$23,810</b>	2025
<a href="#">These Numbers Have Faces</a>	OR	\$259,701	Executive Director	\$90,000	<b>\$76,551</b>	2023
<a href="#">Germantown Community Scholarship Fund Inc</a>	WI	\$267,938	Executive Director	\$34,000	<b>\$32,523</b>	2023
<a href="#">Tbi Warrior Foundation</a>	TX	\$268,167	President	\$7,000	<b>\$6,414</b>	2023
<a href="#">Red Legacy Recovery Inc</a>	TN	\$258,828	Executive Director	\$55,120	<b>\$53,067</b>	2023
<a href="#">The Piston Foundation Inc</a>	CT	\$258,541	Secretary	\$115,562	<b>\$96,395</b>	2024
<a href="#">The Claymont Foundation Inc</a>	OH	\$268,956	Financial Secretary	\$6,000	<b>\$5,654</b>	2024
<a href="#">Native Agriculture Education Fellowship Program</a>	ND	\$268,969	Executive Director	\$100,298	<b>\$100,814</b>	2023
<a href="#">Decatur Central High School Band Booster Inc</a>	IN	\$269,580	Director, Treasurer	\$10,000	<b>\$9,659</b>	2023
<a href="#">Northville Educational Foundation</a>	MI	\$271,393	Executive Director	\$58,205	<b>\$55,026</b>	2023
<a href="#">Seton Cincinnati Sgo</a>	OH	\$271,454	President	\$29,088	<b>\$26,702</b>	2025
<a href="#">Georgia Association Of Realtors</a>	GA	\$255,748	Ceo/ga Assoc. Of Realtors	\$21,554	<b>\$18,783</b>	2025
<a href="#">The Galax Foundation For Excellence In</a>	VA	\$271,500	Secretary/treasurer	\$12,000	<b>\$10,308</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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	207 organizations. Compensation range \$1–\$175,322; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$263,615); for reference, expenses \$239,688 and assets \$426,899.
ROLE MATCH	Dennis Hammon, reported title "MANAGER", 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	62 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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)	2 <sup>nd</sup>
Reportable pay only (column D), adjusted	32 <sup>nd</sup>
All sources (D + E + F), adjusted	3 <sup>rd</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 (Dennis Hammon) 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 207 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$2,119 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 9, 2026.