

Hammond Cultural Foundation Inc

Executive Director / CEO

EIN 720936361
 LA · NTEE A26Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Melissa Griffin, Executive Director / CEO** (\$47,515) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Melissa Griffin — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A26Z).

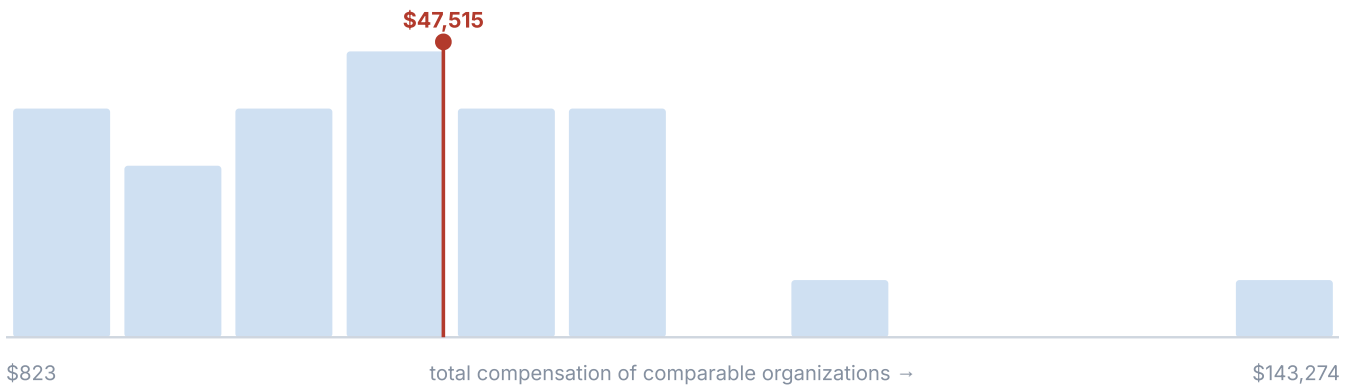
BUDGET Total revenue between \$114,843 and \$257,112 — 0.67x to 1.50x the subject's \$171,408 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography

→ **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,576	\$19,980	\$46,833	\$58,164	\$65,130	\$47,515
---------	----------	----------	----------	----------	----------



■ 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 LA 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
Arizona Citizens For The Arts	AZ	\$170,457	Ceo	\$105,000	\$91,706	2024
Southeast Texas Arts Council Inc	TX	\$183,951	Exec Directo	\$50,000	\$46,764	2023
Cahiers D'art Institute	NY	\$184,633	Secretary And Treasurer	\$20,000	\$16,413	2024
Starkville Area Arts Council	MS	\$196,421	Executive Director	\$46,200	\$48,110	2023
Creative Alliance Manitou Springs	CO	\$144,375	Vice Chair	\$2,800	\$2,511	2023
The Compound Inc	MD	\$203,675	Treasurer	\$1,846	\$1,614	2023
Arts Council Of Southwestern Indiana Inc	IN	\$204,241	Executive Director	\$61,790	\$59,176	2024
The Staunton Augusta Art Center Inc	VA	\$204,331	Interim Exec	\$33,987	\$30,682	2023
Theatre League Of South Florida Inc	FL	\$204,432	Executive Director	\$40,498	\$34,550	2024
Artspartners Of Central Illinois Inc	IL	\$207,717	Executive Director	\$71,945	\$64,234	2024
Emerald Empire Art Association Inc	OR	\$131,982	Director	\$5,344	\$4,640	2023
Cooperstown Art Association Inc	NY	\$210,929	Executive Direc	\$62,300	\$52,635	2023
Johnston County Arts Council Inc	NC	\$212,629	Executive Di	\$52,800	\$48,268	2025
Transylvania Community Arts Council	NC	\$130,060	Executive Director	\$58,750	\$55,129	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chinese American Arts Council	NY	\$213,969	Executive Director	\$39,180	\$33,102	2023
Kern River Valley Art Associat	CA	\$216,842	President	\$18,000	\$13,752	2025
Greater Rochester Arts And Cultural Trust	MN	\$125,170	Ceo	\$15,007	\$13,467	2024
Randolph Arts Guild Inc	NC	\$219,464	Director	\$51,304	\$46,901	2025
Asbury Park Arts Council Inc	NJ	\$123,192	Secretary/ex	\$77,140	\$62,548	2024
Fresno Ideaworks	CA	\$119,866	Secretary Jan-Jun	\$1,020	\$823	2023
Clarksville-montgomery County	TN	\$224,353	Executive Dir.	\$40,008	\$37,207	2025
Huntingdon County Arts Council	PA	\$229,077	Executive Director	\$34,615	\$31,349	2024
Greater Birmingham Arts Education Collaborative Inc	AL	\$229,095	Executive Director	\$55,829	\$54,774	2024
Artreach St Croix	MN	\$232,525	Executive Di	\$73,243	\$65,725	2024
Shoreline Arts Alliance Inc	CT	\$246,862	Ceo/executiv	\$172,714	\$143,274	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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 26 organizations. Compensation range \$823–\$143,274; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$171,408); for reference, expenses \$148,494 and assets \$158,104.

ROLE MATCH Melissa Griffin, reported title *"EXECUTIVE DI"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

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	54 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	54 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 (Melissa Griffin) 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 26 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,515 is reasonable (approximately the 54th 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.