

Indiana State Usbc Association Inc

Executive Director / CEO

EIN 204373495

MI · NTEE N70

FY ending 2025-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Lynda Isaacs, Executive Director / CEO** (\$1,899) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Lynda Isaacs — 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 (N70).

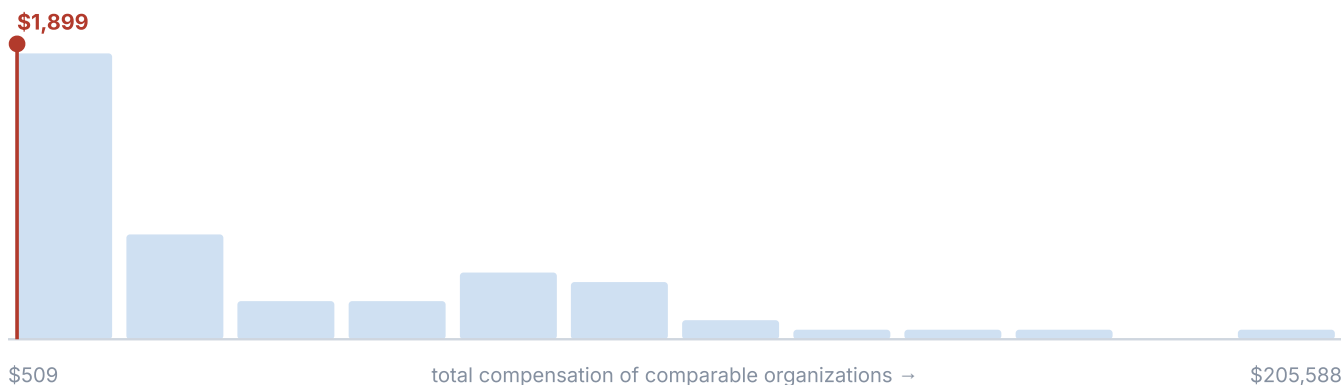
BUDGET Total revenue between \$298,998 and \$669,399 — 0.67x to 1.50x the subject's \$446,266 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography

→ **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,377

\$10,136

\$22,903

\$77,085

\$98,811

\$1,899



● 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 MI 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
Michigan Sports Alliance	MI	\$441,332	Executive Director	\$4,835	\$5,110	2023
Center For Movement Challenges Inc	GA	\$439,166	Secretary	\$40,000	\$39,997	2024
Usa Swimming Inc	GA	\$435,384	Former Key Employee	\$27,500	\$27,498	2024
The Greater Los Angeles Softball	CA	\$433,216	Treasurer	\$592	\$509	2024
Mat-su Baseball Inc	AK	\$431,016	General Manager	\$117,109	\$111,343	2024
Nebraska Usbc Association	NE	\$430,190	Women's Tour	\$17,000	\$18,184	2024
New York Track & Field Inc	NY	\$429,762	First Vice President	\$1,942	\$1,745	2024
Georgia State Usbc Ba	GA	\$427,103	Association Manager	\$10,000	\$10,000	2024
Weva Inc	NY	\$424,820	President	\$18,559	\$16,248	2025
Grass Hoppers Sports Inc	WI	\$474,250	President	\$20,000	\$21,386	2023
Skyline Conference Inc	NY	\$417,479	Retired Commissioner	\$89,997	\$83,263	2023
California Usbc Association	CA	\$417,199	Assn Mgr	\$15,833	\$13,596	2024
Team Ashburn Synchronized Skating Inc	VA	\$414,449	President	\$9,000	\$8,642	2024
United States Bowling Congress Inc	CO	\$413,367	Association Manager	\$34,519	\$32,068	2025
Booger Fund	WA	\$479,741	Executive Director	\$100,000	\$91,665	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bellevue Junior Sports Association	NE	\$410,365	Center Director	\$73,851	\$76,955	2025
United States Bowling Congress Inc	MO	\$482,219	President	\$1,647	\$1,735	2024
Aevolo Cycling Inc	NY	\$485,349	Team Manager	\$65,000	\$67,614	2021
Bowhunting Preservation Alliance	MN	\$403,483	President/ce	\$16,800	\$16,509	2024
Chicagoland Usbc Association	IL	\$490,587	Association Mgr	\$63,672	\$62,251	2024
Kansas State Usbc Inc	KS	\$401,583	Director	\$7,583	\$7,937	2025
Heartland Collegiate Athletic Conference	IN	\$491,206	Commissioner	\$122,587	\$132,357	2023
Southern California Intercollegiate	CA	\$491,864	Executive Director	\$123,768	\$109,422	2023
Whitefish Adult Ice Hockey Association	MT	\$400,607	Director	\$2,440	\$2,548	2025
Greater La Usbc	CA	\$400,113	Assoc. Manager	\$33,990	\$29,188	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI cost of living and 2025 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 MI 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 68 organizations. Compensation range \$509–\$205,588; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$446,266); for reference, expenses \$427,133 and assets \$621,058.

ROLE MATCH	Lynda Isaacs, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers 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	9 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	9 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 (Lynda Isaacs) 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 68 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,899 is reasonable (approximately the 9th 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.