

Central States Winter Tournament

Executive Director / CEO

EIN 208675447
 MO · NTEE N70
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Lynn Mccallister Lynn Mccallister L, Executive Director / CEO** (\$15,000) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

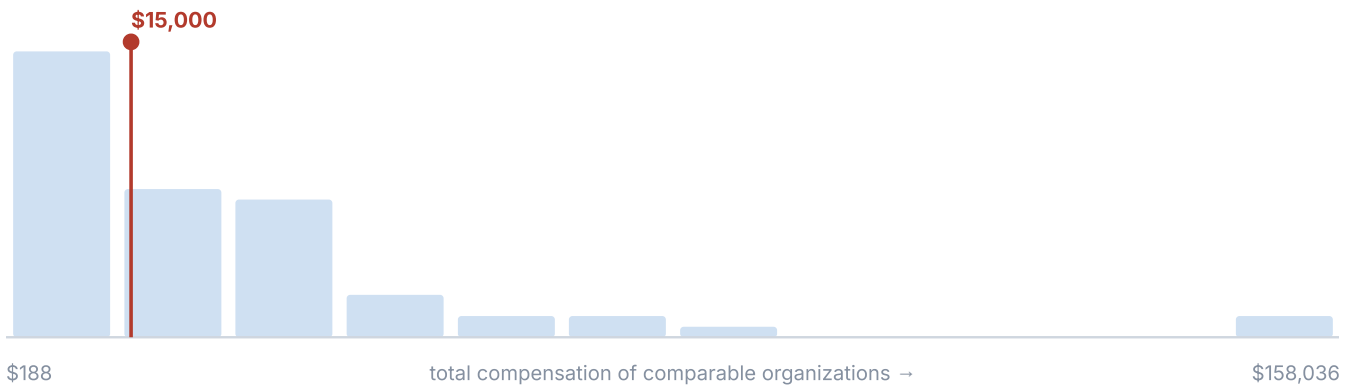
Benchmarked executive: Lynn Mccallister Lynn Mccallister L — reported title "PRESIDENT/DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N70).
BUDGET	Total revenue between \$180,795 and \$404,766 — 0.67x to 1.50x the subject's \$269,844 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,330 10TH	\$7,152 25TH	\$18,501 MEDIAN	\$33,259 75TH	\$53,122 90TH	\$15,000 THIS ORG · 45TH
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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 MO 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
United States Bowling Congress Inc	ND	\$274,063	Association Manager	\$19,820	\$19,432	2025
North Dakota Rodeo Association	SD	\$265,078	Executive Secretary	\$13,200	\$13,754	2023
Bismarck Marathon	ND	\$276,007	Managing Member	\$69,283	\$69,726	2024
South Shore Womens Hockey League	MA	\$276,882	President	\$250	\$201	2025
Mdfc Legends United	TX	\$261,958	President	\$15,264	\$14,002	2024
Usa Wrestling Of Nd	ND	\$260,959	Sec/tresasure	\$2,000	\$2,013	2024
Tohkon Judo Academy Inc	IL	\$280,833	President	\$50,000	\$45,079	2024
Hawaii Surfing Association	HI	\$258,158	President & Director	\$26,003	\$21,980	2023
Coastal Volleyball Academy Inc	FL	\$283,912	Officer/director	\$10,243	\$8,824	2024
United States Bowling Congress Inc	HI	\$285,520	Association Manager	\$10,500	\$8,621	2024
Casper Boxing Club	WY	\$253,546	Executive Director	\$36,923	\$36,259	2024
Skating Club Of Jackson Hole	WY	\$289,962	Program Coordinator	\$33,040	\$33,404	2023
National College Players Association	CA	\$249,674	Secretary, Treasurer, Executive Director	\$74,769	\$60,957	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Texas Fencing Academy Inc	TX	\$248,471	President	\$50,000	\$45,868	2024
Idaho State Usbc Association Inc	ID	\$248,148	Association	\$5,498	\$5,226	2025
Ocean Breeze Park Alliance Inc	NY	\$247,737	Executive Di	\$18,000	\$15,357	2023
Niagara Swimming Inc	NY	\$247,056	Director, Competition And Sanctions Manager	\$8,631	\$7,152	2024
Oregon Bicycle Racing Association	OR	\$246,507	Executive Director	\$40,000	\$34,065	2024
Midwest Womens Tournament Inc	IN	\$245,684	Secretary	\$200	\$188	2025
Los Angeles Organization Of Ultimate	CA	\$296,168	Vice President (Until 11/30/23)	\$15,178	\$12,374	2023
South Sound United Bowling Congress	WA	\$242,193	Association Manager	\$37,440	\$29,947	2025
Quadball Inc	NY	\$299,818	Chief Executive Officer	\$23,904	\$19,298	2025
Elizabethtown Volleyball Academy Inc	KY	\$238,019	Club Director	\$21,520	\$20,657	2025
Time To Shine United Inc	FL	\$302,913	Executive Director	\$12,000	\$10,643	2023
San Francisco Bay Area Sports Organizing Committee	CA	\$308,510	Ceo And President	\$42,000	\$33,259	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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	65 organizations. Compensation range \$188–\$158,036; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$269,844); for reference, expenses \$253,433 and assets \$223,146.
ROLE MATCH	Lynn Mccallister Lynn Mccallister L, reported title " <i>PRESIDENT/DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	45 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	42 nd

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 (Lynn Mccallister Lynn Mccallister L) 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 65 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$15,000 is reasonable (approximately the 45th 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.