

Northern Columbus Athletic Assoc

Executive Director / CEO

EIN 237183334
OH · NTEE N42Z
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **April Bush, Executive Director / CEO** (\$3,600) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

Benchmarked executive: April Bush — reported title "TREASURER", 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 (N42Z).

BUDGET Total revenue between \$26,211 and \$58,683 — 0.67x to 1.50x the subject's \$39,122 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

37 organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$819	\$2,356	\$9,390	\$20,287	\$29,976	\$3,600
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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 OH 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
Kearney Usbc	NE	\$40,188	Association Manager	\$3,622	\$3,584	2025
United States Luge Federation Foundation	NY	\$37,704	Executive Director	\$16,086	\$13,724	2024
Duluth Softball Players	MN	\$36,235	Gambling Man	\$13,126	\$12,246	2024
South Central Foundation For	CA	\$44,521	President	\$11,518	\$9,390	2024
Evansville Parks Foundation	IN	\$44,669	Executive Director	\$30,000	\$29,870	2024
Santa Fe Ski Team Inc	NM	\$32,485	Chairman/pre	\$2,500	\$2,614	2023
National Alliance For Accessible Golf	FL	\$45,854	Executive Director	\$50,000	\$43,205	2025
Rise Athletics Foundation	UT	\$31,997	Director	\$2,500	\$2,487	2023
Rhode Island Golf Association	RI	\$31,202	Executive Director	\$142,725	\$129,213	2024
Cook Inlet Archers	AK	\$47,265	Advisor	\$720	\$650	2024
Retired Employees Of Santa Barbara	CA	\$48,695	President	\$2,000	\$1,679	2023
South Louisville Babe Ruth Inc	KY	\$29,239	President	\$20,000	\$20,287	2024
Iowa Intensity Youth Sports Inc	IA	\$29,219	Executive Director	\$8,815	\$9,113	2024
Interstates Rodeo Association	IA	\$29,066	Sec/treas	\$6,000	\$6,203	2024
Hockey Limited	MN	\$28,997	President	\$32,300	\$30,134	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of The Armory Foundation Corporation	NY	\$28,513	President	\$15,478	\$13,205	2024
Usa Cornhole Inc	SC	\$28,444	Executive Director	\$18,000	\$18,254	2023
East End Social Club Of Lowell Mass Inc	MA	\$50,001	Treasurer	\$1,200	\$1,018	2024
Saris Bike Parks For Kids Foundation Inc	WI	\$28,089	Director	\$20,000	\$20,303	2023
Minnesota Valley Snow Riders-redwood	MN	\$50,748	President	\$100	\$93	2024
Alex Area Usbc	MN	\$50,897	Association Manager	\$354	\$322	2025
2026 Special Olympics Usa Games	MN	\$27,286	Vp Marketing & Communications	\$142,800	\$137,157	2023
Islamorada Charter Boat Association Inc	FL	\$51,183	Treasurer	\$18,254	\$16,191	2024
Highpointers Foundation Inc	CO	\$26,988	Social Media & Website Director	\$1,000	\$932	2023
Rakad Dance Camp	FL	\$51,910	Executive Director	\$7,000	\$6,049	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 37 organizations. Compensation range \$50–\$137,157; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$39,122); for reference, expenses \$20,844 and assets \$928,724. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

weigh the expense-based view.

ROLE MATCH	April Bush, reported title " <i>TREASURER</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	3 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	35 th
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	41 st
All sources (D + E + F), adjusted	35 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 (April Bush) 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 37 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,600 is reasonable (approximately the 35th 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.