

# Heart Of Iowa Big Brothers Big Sisters

Executive Director / CEO

EIN 237288089

IA · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lynne Carroll, Executive Director / CEO** (\$60,137) against **every comparable organization** that fit the selection criteria — **850** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73<sup>rd</sup>** percentile of comparable organizations within the typical range

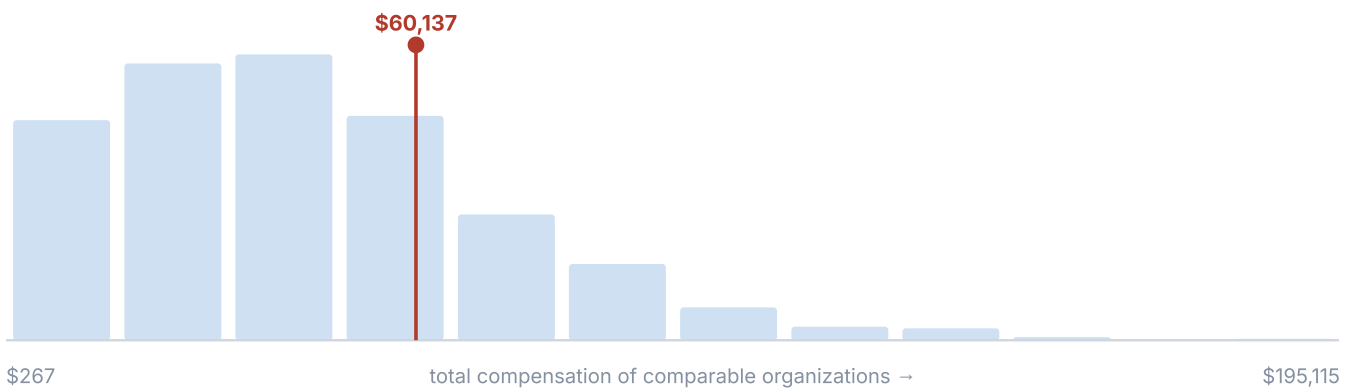
**Benchmarked executive:** Lynne Carroll — reported title “PROGRAM DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$153,663 and \$344,023 — 0.67x to 1.50x the subject's \$229,349 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

**850** organizations qualified on sector, size, and geography → **850** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,800	\$22,686	\$40,835	\$61,247	\$83,595	\$60,137
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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 IA 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="#">Unearth And Empower Communitie</a>	CA	\$229,263	Co Exec Direct	\$17,083	<b>\$13,870</b>	2023
<a href="#">Alliance For Fertility Preservation Inc</a>	CA	\$229,482	Executive Director	\$84,393	<b>\$66,555</b>	2024
<a href="#">Ibew Local 104 Brotherhood Fund</a>	MA	\$229,105	President	\$78,194	<b>\$66,070</b>	2023
<a href="#">Hungarian Human Rights Foundation</a>	NY	\$229,030	Executive Director	\$29,700	<b>\$24,511</b>	2024
<a href="#">Designed Future</a>	MI	\$229,002	Executive Di	\$37,692	<b>\$35,531</b>	2024
<a href="#">South City Opportunity Revital</a>	TN	\$228,747	Executive Dir	\$85,902	<b>\$82,466</b>	2024
<a href="#">Jean Kim Foundation For Homeless Education</a>	WA	\$228,556	Secretary	\$12,600	<b>\$11,926</b>	2021
<a href="#">Trap Door Productions</a>	IL	\$228,514	Artistic Director	\$30,055	<b>\$26,986</b>	2024
<a href="#">Scala Foundation A Nj Nonprofit Corporation</a>	NJ	\$230,225	Chair	\$81,500	<b>\$66,457</b>	2024
<a href="#">Never Give Up Never Quit</a>	OH	\$230,250	Ceo	\$100,000	<b>\$96,732</b>	2024
<a href="#">Volunteer Collective</a>	CA	\$230,316	Executive Dir.	\$83,866	<b>\$66,139</b>	2024
<a href="#">Hopester Inc</a>	CA	\$230,347	Ceo	\$109,704	<b>\$86,516</b>	2024
<a href="#">Partners For Change Tri-valley</a>	CA	\$228,302	Executive Director	\$75,827	<b>\$59,800</b>	2024
<a href="#">Legacy Family Center1099</a>	MN	\$228,283	Executive Dir.	\$76,607	<b>\$69,133</b>	2024
<a href="#">Southeastern Massachusetts Agricultural</a>	MA	\$227,975	Executive Director	\$79,603	<b>\$65,330</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bit By Bit Therapeutic Riding Center Inc</a>	OK	\$227,831	Executive Director	\$32,885	<b>\$33,071</b>	2024
<a href="#">Hispanic 100 Foundation</a>	CA	\$227,831	Executive Director	\$124,136	<b>\$97,898</b>	2024
<a href="#">Houma Oilmans Fishing Invitational</a>	LA	\$227,662	Secretary	\$10,000	<b>\$10,057</b>	2024
<a href="#">Bridging Tech Charitable Fund</a>	CA	\$227,625	Executive Director Until March 2024	\$30,000	<b>\$23,659</b>	2024
<a href="#">Dixon Area Caring Center Inc</a>	MO	\$227,614	Manager Of Center	\$19,160	<b>\$18,534</b>	2024
<a href="#">Earthen Vessels Womens Recovery Inc</a>	FL	\$227,595	President	\$5,696	<b>\$4,887</b>	2024
<a href="#">Faith For Culture</a>	OH	\$227,574	President	\$130,619	<b>\$126,350</b>	2024
<a href="#">Peace Through Action Usa</a>	DC	\$231,415	Director, Secretary, Chief Executive Officer	\$48,500	<b>\$40,019</b>	2023
<a href="#">Ishimwe Center</a>	CA	\$231,617	President & Ceo	\$21,888	<b>\$17,772</b>	2023
<a href="#">The Arc Eau Claire Inc</a>	WI	\$231,652	Executive Di	\$74,375	<b>\$73,035</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **850** organizations. Compensation range \$267–\$195,115; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$229,349); for reference, expenses \$216,891 and assets \$185,775.

ROLE MATCH	Lynne Carroll, reported title " <i>PROGRAM DIRECTOR</i> ", 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	32 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	19 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	73 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	69 <sup>th</sup>
Reportable pay only (column D), adjusted	76 <sup>th</sup>
All sources (D + E + F), adjusted	70 <sup>th</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 (Lynne Carroll) 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 850 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,137 is reasonable (approximately the 73<sup>rd</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.