

# Heartland Collegiate Athletic Conference

Executive Director / CEO

EIN 351737753

IN · NTEE N70

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **James K Jones, Executive Director / CEO** (\$122,587) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

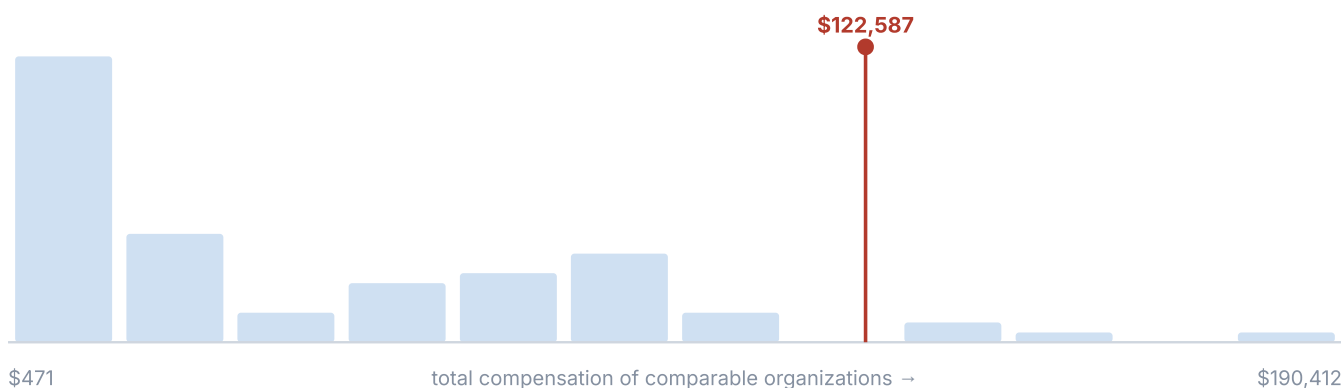
**Benchmarked executive:** James K Jones — reported title “Commissioner”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N70).
BUDGET	Total revenue between \$329,108 and \$736,809 — 0.67x to 1.50x the subject's \$491,206 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N70), nationwide + budget 0.67–1.5x revenue.

**72** organizations qualified on sector, size, and geography → **72** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,885	\$9,388	\$25,786	\$77,360	\$94,619	<b>\$122,587</b>
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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 IN 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="#">Chicagoland Usbc Association</a>	IL	\$490,587	Association Mgr	\$63,672	<b>\$57,655</b>	2024
<a href="#">Southern California Intercollegiate</a>	CA	\$491,864	Executive Director	\$123,768	<b>\$101,345</b>	2023
<a href="#">Tahoe Junior Freeride Series</a>	CA	\$495,865	Executive Dir.	\$66,985	<b>\$54,849</b>	2023
<a href="#">Aevolo Cycling Inc</a>	NY	\$485,349	Team Manager	\$65,000	<b>\$62,623</b>	2021
<a href="#">United States Bowling Congress Inc</a>	MO	\$482,219	President	\$1,647	<b>\$1,607</b>	2024
<a href="#">Ohio Regional Training Center</a>	OH	\$502,522	Executive Di	\$138,436	<b>\$139,039</b>	2023
<a href="#">Booger Fund</a>	WA	\$479,741	Executive Director	\$100,000	<b>\$84,899</b>	2023
<a href="#">New York State Usbc Inc</a>	NY	\$506,470	President	\$6,500	<b>\$5,410</b>	2024
<a href="#">Grass Hoppers Sports Inc</a>	WI	\$474,250	President	\$20,000	<b>\$19,807</b>	2023
<a href="#">Metro Area Tournament Committee</a>	ND	\$530,654	Secretary/treasurer	\$9,755	<b>\$9,606</b>	2025
<a href="#">Indiana State Usbc Association Inc</a>	MI	\$446,266	President	\$1,899	<b>\$1,759</b>	2025
<a href="#">Treasure Island Sailing Center</a>	CA	\$538,128	Executive Dir.	\$102,192	<b>\$81,277</b>	2024
<a href="#">Michigan Sports Alliance</a>	MI	\$441,332	Executive Director	\$4,835	<b>\$4,732</b>	2023
<a href="#">Center For Movement Challenges Inc</a>	GA	\$439,166	Secretary	\$40,000	<b>\$37,044</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Next Revolution Volleyball Corp</a>	VA	\$544,661	President/co Director	\$17,923	<b>\$15,940</b>	2024
<a href="#">Denver Kickers Sports Club Inc</a>	CO	\$545,210	President	\$2,075	<b>\$1,832</b>	2024
<a href="#">Force Sports Club Inc</a>	CA	\$546,031	Ceo	\$78,000	<b>\$63,869</b>	2023
<a href="#">Usa Swimming Inc</a>	GA	\$435,384	Former Key Employee	\$27,500	<b>\$25,468</b>	2024
<a href="#">The Greater Los Angeles Softball</a>	CA	\$433,216	Treasurer	\$592	<b>\$471</b>	2024
<a href="#">The Central Virginia Soccer Association</a>	VA	\$549,880	Field Maintenance Supervis	\$3,510	<b>\$3,121</b>	2024
<a href="#">Mat-su Baseball Inc</a>	AK	\$431,016	General Manager	\$117,109	<b>\$103,123</b>	2024
<a href="#">Nebraska Usbc Association</a>	NE	\$430,190	Women's Tour	\$17,000	<b>\$16,841</b>	2024
<a href="#">Osseo-maple Grove Athletic Association</a>	MN	\$552,642	It Director	\$3,000	<b>\$2,730</b>	2024
<a href="#">New York Track &amp; Field Inc</a>	NY	\$429,762	First Vice President	\$1,942	<b>\$1,616</b>	2024
<a href="#">Virginia State Usbc Inc</a>	VA	\$554,807	Association Manager/director	\$10,800	<b>\$9,605</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 72 organizations. Compensation range \$471–\$190,412; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$491,206); for reference, expenses \$526,415 and assets \$109,245.
ROLE MATCH	James K Jones, reported title " <i>Commissioner</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	6 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	94 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	92 <sup>nd</sup>
Reportable pay only (column D), adjusted	96 <sup>th</sup>
All sources (D + E + F), adjusted	90 <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 (James K Jones) 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 10, 2026, comparing compensation against 72 similarly situated organizations (Same NTEE sector (N70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$122,587 is reasonable (approximately the 94<sup>th</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 10, 2026.