

Iowa Park Recreational Activities

Executive Director / CEO

EIN 751884989
TX · NTEE N31Z
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Lisa Brackett, Executive Director / CEO** (\$21,566) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

Benchmarked executive: Lisa Brackett — reported title “Executive Direc”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N31Z).
BUDGET	Total revenue between \$38,757 and \$86,770 — 0.67x to 1.50x the subject's \$57,847 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,009	\$2,638	\$9,846	\$21,047	\$33,443	\$21,566
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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 TX 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
Maple Island Park Association	MN	\$57,969	Secretary	\$22,787	\$21,300	2025
Ohio Valley Hockey Association Inc	WV	\$58,387	Director Emeritus	\$50	\$51	2025
United States Bowling Congress Inc	CA	\$57,017	Association Manager	\$13,152	\$11,028	2024
Whitewater Trail Blazers Snowmobile Club	MN	\$56,824	Gambling Manager	\$18,660	\$17,904	2024
The L40 Foundation Inc	FL	\$56,628	President	\$6,579	\$6,179	2023
United States Bowling Congress	NJ	\$59,199	Association Manager/director	\$20,800	\$18,032	2024
Amigos Y Amigas	NM	\$59,365	Executive Di	\$9,384	\$10,504	2022
Pengilly Booster Club	MN	\$55,327	Gambling Manager	\$29,225	\$28,041	2024
Fc Elite Ltd	WI	\$60,460	Co-director	\$20,004	\$20,286	2024
Stone Harbor Triathlon Charities Inc	NJ	\$55,123	President	\$10,750	\$9,320	2024
Archers Usa Foundation	AR	\$60,654	Bm/secretary	\$20,004	\$21,833	2024
Nelson Community Association	MN	\$54,791	Sec/treas	\$2,400	\$2,303	2024
Haese Academy Incorporated	FL	\$61,288	President And Ceo	\$11,700	\$10,988	2023
Crow River Sno Pros Inc	MN	\$54,120	Secretary	\$1,830	\$1,711	2025
Meadowbrook Woods Swim Team	VA	\$62,041	Head Coach	\$15,260	\$14,307	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cascade Locks Park Association	OH	\$62,341	Executive Di	\$26,931	\$27,697	2024
Florence Wine & Food Festival	SC	\$52,675	Executive Director	\$18,000	\$18,234	2024
Youth Athletic Sports Foundation	CA	\$63,049	Director	\$11,400	\$9,559	2024
Washington City Historical Society	UT	\$52,426	Trustee	\$2,368	\$2,423	2023
Huntingburg Teenage Canteen Inc	IN	\$63,368	Youth Director	\$10,920	\$11,182	2024
Rakad Dance Camp	FL	\$51,910	Executive Director	\$7,000	\$6,221	2025
Islamorada Charter Boat Association Inc	FL	\$51,183	Treasurer	\$18,254	\$16,651	2024
Future Leaders Basketball Training	TX	\$64,616	President	\$36,350	\$36,350	2023
Marco Island Community Parks	FL	\$64,679	Chair	\$720	\$656	2024
Alex Area Usbc	MN	\$50,897	Association Manager	\$354	\$331	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 70 organizations. Compensation range \$51–\$183,550; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$57,847); for reference, expenses \$55,442 and assets \$28,952.

ROLE MATCH	Lisa Brackett, reported title " <i>Executive Direc</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 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	76 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	71 st

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 (Lisa Brackett) 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 70 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,566 is reasonable (approximately the 76th 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.