

# Michigan High School Football

Executive Director / CEO

EIN 237257954

MI · NTEE O21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jim Sparks, Executive Director / CEO** (\$1,194) against **every comparable organization** that fit the selection criteria — **818** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 1<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

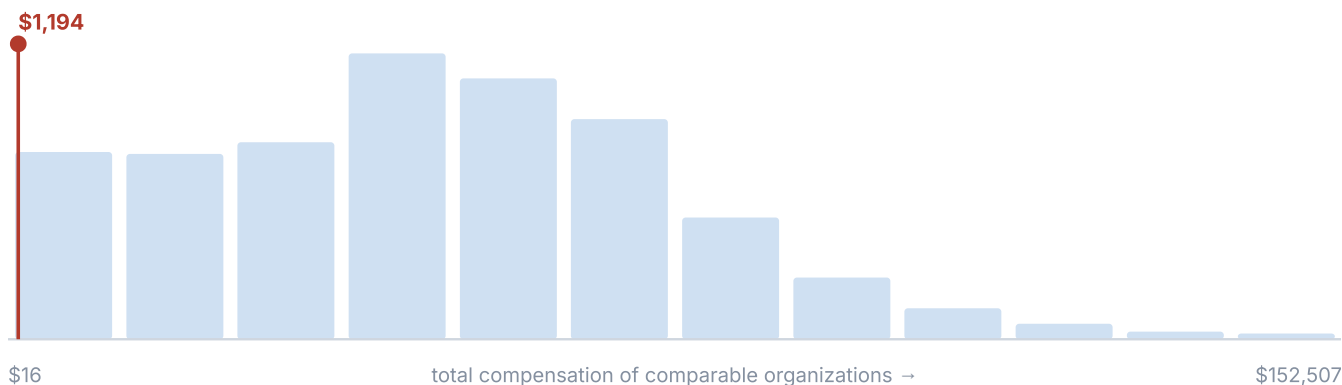
**Benchmarked executive:** Jim Sparks — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O21).
BUDGET	Total revenue between \$171,629 and \$384,246 — 0.67x to 1.50x the subject's \$256,164 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

**818** organizations qualified on sector, size, and geography → **818** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,462	\$26,432	\$48,696	\$66,271	\$84,026	<b>\$1,194</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 MI 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="#">Urban Church Advocates</a>	IL	\$255,801	President	\$55,000	<b>\$49,572</b>	2025
<a href="#">Missionfit</a>	MD	\$255,682	Executive Director	\$85,000	<b>\$74,781</b>	2024
<a href="#">The Houston Friendship And Wellness</a>	TX	\$255,665	Vice Preside	\$62,292	<b>\$58,638</b>	2024
<a href="#">Arizona Urban Youth Ministries</a>	AZ	\$256,762	Program Manager	\$64,604	<b>\$58,468</b>	2024
<a href="#">Advantage Lancaster</a>	PA	\$256,885	Executive Director	\$29,080	<b>\$28,096</b>	2023
<a href="#">Anglican Youth Ministry</a>	NC	\$255,273	Acting Director	\$44,084	<b>\$42,865</b>	2024
<a href="#">The Brandon Foundation Incorporated</a>	IN	\$255,041	Ceo/founder	\$50,000	<b>\$51,085</b>	2023
<a href="#">Maine Sports Group</a>	ME	\$254,847	Secretary	\$31,200	<b>\$29,400</b>	2024
<a href="#">Creative Academy</a>	GA	\$257,500	Executive Director	\$15,000	<b>\$14,193</b>	2024
<a href="#">Pal Of Cape Cod Inc</a>	MA	\$254,633	Treasurer/secretary	\$1,200	<b>\$1,045</b>	2023
<a href="#">Team Takeover Inc</a>	MD	\$257,750	President	\$14,073	<b>\$12,747</b>	2023
<a href="#">Hand In Hand Creative Learning</a>	IN	\$254,358	Director	\$40,278	<b>\$41,152</b>	2023
<a href="#">Boys And Girls Club Of Gallup</a>	NM	\$258,180	Executive Dir.	\$83,514	<b>\$87,025</b>	2023
<a href="#">Teens To Trails</a>	ME	\$258,322	Executive Director	\$64,059	<b>\$60,363</b>	2024
<a href="#">Camp Riva-lake Inc</a>	CA	\$258,373	Camp Director	\$25,000	<b>\$20,915</b>	2023
<a href="#">Helping Hands Network Inc</a>	IL	\$253,585	Director Of Special Projec	\$22,000	<b>\$20,353</b>	2024
<a href="#">Movie Institute</a>	TX	\$258,885	Coo	\$55,715	<b>\$52,447</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Undefeated Foundation Inc</a>	CA	\$259,000	Director	\$50,000	<b>\$41,829</b>	2023
<a href="#">Gulf Coast Bible Camp Inc</a>	MS	\$253,194	Executive Dir.	\$46,923	<b>\$50,632</b>	2023
<a href="#">Memphis 13 Foundation</a>	TN	\$259,279	Exec Director	\$25,150	<b>\$25,612</b>	2023
<a href="#">Youth Utilizing Power And Praise Organization</a>	CA	\$252,823	Executive Director	\$54,000	<b>\$45,176</b>	2023
<a href="#">Guiding Light Mentoring</a>	OH	\$252,697	Founder And	\$50,000	<b>\$49,836</b>	2024
<a href="#">The Young Airman Association</a>	NY	\$252,601	Chairman Of The Board Of Directors	\$164,000	<b>\$139,457</b>	2024
<a href="#">Pico Youth &amp; Family Center</a>	CA	\$259,755	Executive Director	\$20,000	<b>\$16,252</b>	2024
<a href="#">Distinctly His Ministries</a>	TX	\$259,768	President/executive Direct	\$62,146	<b>\$60,228</b>	2023

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

## ■ Sample, role match & sensitivity

PEER COUNT	<b>818</b> organizations. Compensation range \$16–\$152,507; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$256,164); for reference, expenses \$339,553 and assets \$569,057.
ROLE MATCH	Jim Sparks, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 7 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	1 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	1 <sup>st</sup>
Reportable pay only (column D), adjusted	4 <sup>th</sup>
All sources (D + E + F), adjusted	1 <sup>st</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 (Jim Sparks) 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 818 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,194 is reasonable (approximately the 1<sup>st</sup> 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.