

Sports Academy Of Idaho

Executive Director / CEO

EIN 273256985

ID · NTEE O50

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Joe Devera, Executive Director / CEO** (\$19,200) against **every comparable organization** that fit the selection criteria — **167** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

Benchmarked executive: Joe Devera — reported title “CO-PRESIDENT”, 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 (O50).

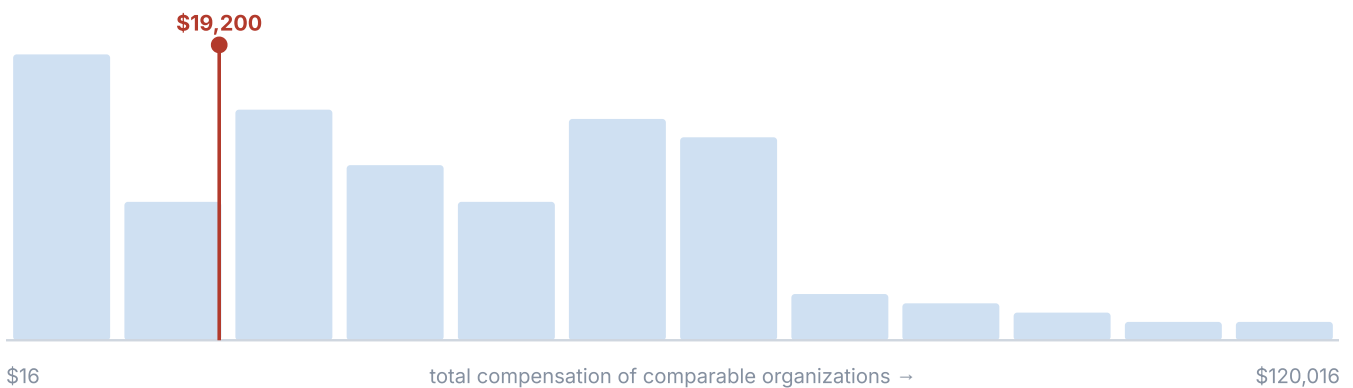
BUDGET Total revenue between \$93,847 and \$210,106 — 0.67x to 1.50x the subject's \$140,071 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

167 organizations qualified on sector, size, and geography

→ **167** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,611	\$17,981	\$36,922	\$58,737	\$68,694	\$19,200
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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 ID 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
West Texas United Soccer Club	TX	\$140,157	Treasurer	\$18,400	\$16,372	2025
Girls Rock Philly	PA	\$138,977	Program Director	\$70,000	\$65,621	2023
Wethrive Inc	MA	\$141,550	Director	\$90,000	\$73,845	2024
Camp Compass Inc	PA	\$141,552	President	\$19,500	\$18,280	2023
Student Angler Tournament Trail	MN	\$138,036	President & Treasurer	\$4,000	\$3,715	2023
The Annual Hawaii Convention Inc	HI	\$137,287	Secretary	\$4,500	\$3,787	2023
Boxwood Learning Center Inc	NJ	\$136,522	Ceo	\$2,544	\$2,135	2023
Academic Link Outreach Nfp	WA	\$134,482	Vice President	\$52,002	\$43,766	2023
Coalition Of Care Greater Cincinnati	OH	\$146,891	Co Executive Director	\$67,500	\$65,277	2024
Brimhall Family Foundation	AZ	\$147,083	President	\$12,600	\$11,065	2024
Wartime Fitness Warriors	VA	\$147,131	President	\$43,375	\$38,240	2024
All4love	MD	\$132,116	Executive Director	\$33,908	\$29,800	2023
Juvenile Education & Awareness Project	NJ	\$149,054	Ceo	\$3,120	\$2,543	2024
Project Impact South Bend Inc	IN	\$130,858	Director	\$9,600	\$9,244	2024
The Joey Arrietta Foundation	OH	\$130,731	President/di	\$55,240	\$54,999	2023
Color Outside The Lines	OR	\$130,243	Executive Director	\$45,000	\$39,284	2023
Rip City Foundation	MI	\$129,792	Secy Treas.	\$20,800	\$19,602	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Playmakers Organization Inc	CA	\$150,381	Executive Dir.	\$49,500	\$39,028	2024
Suburban Balance	MO	\$150,874	President & Ceo	\$62,000	\$59,959	2024
Makaha Cultural Learning Center	HI	\$128,555	President	\$21,008	\$17,681	2023
The Coleman A Young Jr Educational	MI	\$151,621	Donor Relations Mgr	\$13,900	\$13,487	2023
Youth Opportunity Foundation Inc	IN	\$151,861	Ceo	\$63,581	\$61,221	2024
Alliance Of Elite Youth Leadership	TX	\$128,237	Excecutive D	\$68,309	\$62,390	2024
Daytona Beach Sports Club Inc	FL	\$127,128	President	\$1,000	\$857	2024
Abilities Movement Inc	NY	\$153,057	Executive Director	\$68,840	\$55,334	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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	167 organizations. Compensation range \$16–\$120,016; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$140,071); for reference, expenses \$177,301 and assets \$92,643.
ROLE MATCH	Joe Devera, reported title " <i>CO-PRESIDENT</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	1 peer 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	26 th
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	26 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 (Joe Devera) 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 167 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,200 is reasonable (approximately the 26th 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 10, 2026.