

Basketball Coaches Association Of

Executive Director / CEO

EIN 382527224

MI · NTEE N62

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Daniel Young, Executive Director / CEO** (\$23,500) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

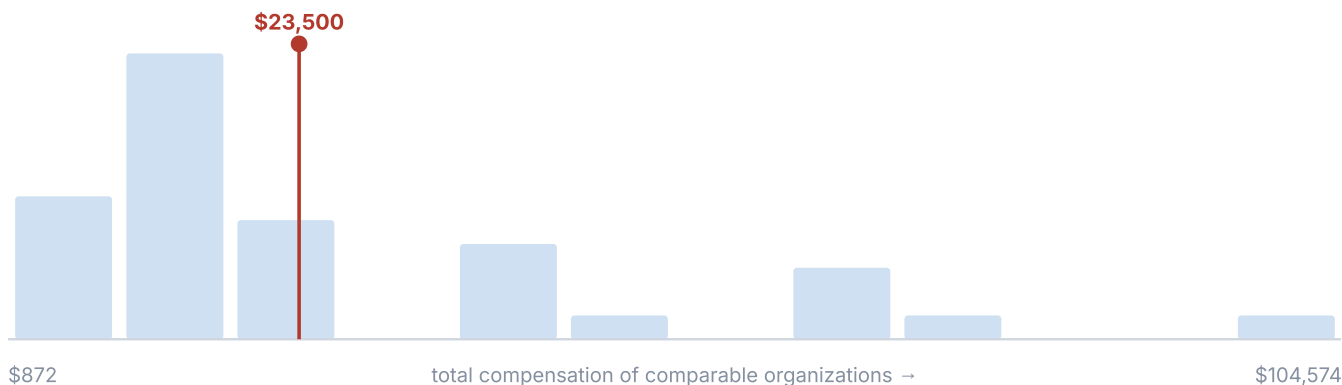
Benchmarked executive: Daniel Young — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

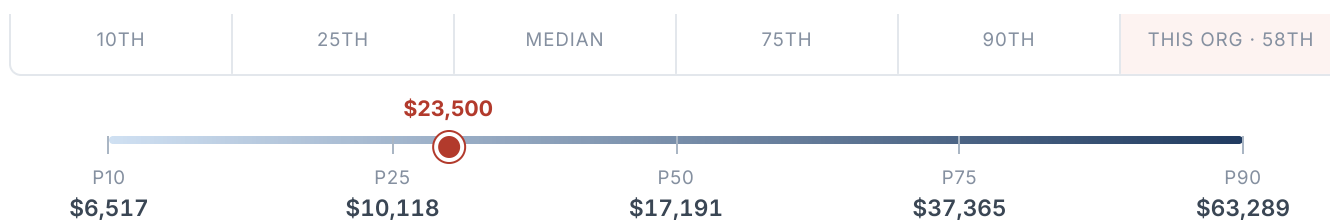
| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (N62). |
| BUDGET | Total revenue between \$138,375 and \$309,795 — 0.67x to 1.50x the subject's \$206,530 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (N62), nationwide + budget 0.67–1.5x revenue. |

33 organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|----------|----------|----------|----------|----------|
| \$6,517 | \$10,118 | \$17,191 | \$37,365 | \$63,289 | \$23,500 |
|---------|----------|----------|----------|----------|----------|



■ 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 |
|--|-------|-----------|--------------------|-----------------|-----------------|------|
| Valley Stars Basketball Academy | CA | \$205,689 | Executive Director | \$53,000 | \$45,649 | 2023 |
| Ncboa Inc | CA | \$212,430 | Secretary | \$1,500 | \$1,222 | 2025 |
| Hbsml Charitable Foundation | OK | \$213,364 | President | \$10,675 | \$11,724 | 2023 |
| Networks Inc | NC | \$197,832 | President | \$73,150 | \$75,391 | 2023 |
| Brooklyn Usa Sports Assn Inc | NY | \$215,659 | President | \$44,520 | \$38,976 | 2024 |
| Metro Stars Girls Basketball | MN | \$218,473 | Executive Director | \$6,655 | \$6,371 | 2024 |
| Lakota Thunderbird Youth Basketball | OH | \$219,818 | President | \$850 | \$872 | 2024 |
| Illinois Irish Basketball Inc | IL | \$192,281 | President/ceo | \$28,000 | \$26,669 | 2024 |
| Howard Youth Basketball Alliance | MD | \$220,977 | Treasurer | \$12,000 | \$10,869 | 2024 |
| Flourish Placemaking Collective | MN | \$187,616 | Executive Di | \$71,572 | \$68,517 | 2024 |
| Distinxion Inc | IN | \$229,195 | President/ceo | \$23,350 | \$24,561 | 2023 |
| Legends Basketballinc | WI | \$231,266 | At-large | \$2,000 | \$2,024 | 2024 |
| South Jersey Titans | NJ | \$180,366 | Chairman | \$9,100 | \$8,104 | 2023 |
| Nashville Youth Basketball Association | TN | \$237,436 | Executive Director | \$14,400 | \$14,665 | 2024 |
| Club Zzu Volleyball Inc | ID | \$173,111 | President | \$17,000 | \$18,038 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|----------------------------------|-----------------|-----------------|------|
| Top Of The Key Foundation Inc | GA | \$172,692 | Member | \$25,000 | \$24,354 | 2024 |
| Lakeville South Girls Basketball | MN | \$240,514 | Varsity Coac | \$10,200 | \$9,765 | 2024 |
| Beyond Ball | IA | \$243,562 | President/director (Until 06/23) | \$6,500 | \$7,099 | 2023 |
| Minnesota Fury | MN | \$247,220 | Owner | \$38,200 | \$36,570 | 2024 |
| Yanders Law | MO | \$250,255 | Secretary | \$60,570 | \$62,154 | 2024 |
| Am3n | AL | \$251,376 | President / Executive Dire | \$24,500 | \$26,401 | 2023 |
| Michigan's Capital Area Basketball Club | MI | \$255,959 | President | \$16,000 | \$16,473 | 2023 |
| Az Fire Basketball Club | AZ | \$256,379 | Officer | \$17,250 | \$16,073 | 2024 |
| Mercadel Basketball Ministry | CA | \$259,837 | Officer | \$24,000 | \$20,671 | 2023 |
| Fever Aau Inc | CA | \$142,534 | President | \$43,382 | \$37,365 | 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 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 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.

■ Sample, role match & sensitivity

PEER COUNT 33 organizations. Compensation range \$872–\$104,574; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$206,530); for reference, expenses \$223,758 and assets \$164,150.

ROLE MATCH Daniel Young, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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 | 58 th |
| Total compensation (D + F), as reported (no adjustments) | 58 th |
| Reportable pay only (column D), adjusted | 58 th |
| All sources (D + E + F), adjusted | 58 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 (Daniel Young) 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 33 similarly situated organizations (Same NTEE sector (N62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,500 is reasonable (approximately the 58th 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.