

Premier Athletics For Youth Development

Executive Director / CEO

EIN 812762136

MI · NTEE O20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Latron Whitfield, Executive Director / CEO** (\$30,800) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

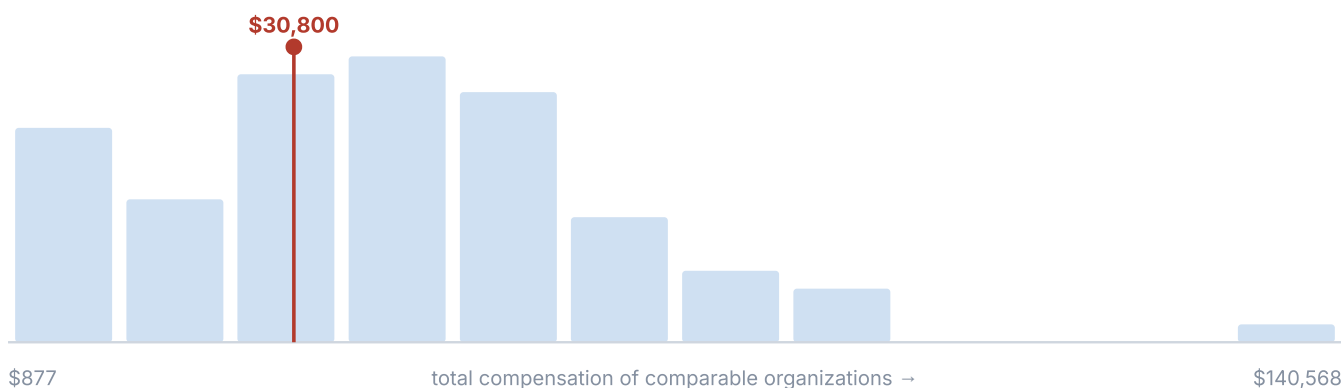
Benchmarked executive: Latron Whitfield — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O20).
BUDGET	Total revenue between \$164,434 and \$368,136 — 0.67x to 1.50x the subject's \$245,424 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

80 organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,757	\$22,958	\$39,895	\$53,683	\$70,478	\$30,800
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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
Blackfoot Community Center	ID	\$245,899	Executive Dir.	\$51,241	\$54,371	2023
Crystal Lake Teen Center	IL	\$244,067	President And Executive Director	\$1,500	\$1,429	2024
Teen Center Usa	CA	\$242,595	Executive Director	\$54,080	\$46,579	2023
Reb Sports Academy Inc	OH	\$242,165	Director	\$4,125	\$4,358	2023
The Degood Foundation	VA	\$241,261	Executive Director	\$9,419	\$8,811	2024
Rocksolid Community Teen Center	WA	\$240,936	Executive Dir.	\$70,000	\$59,153	2025
Hilliard High School Hockey Club	OH	\$250,149	Director Of	\$12,282	\$12,278	2025
Excellence & Ambition Inc	MD	\$252,294	Executive Director	\$39,434	\$35,718	2024
Youth & Families Determined To Succeed	MN	\$236,743	Executive Director	\$12,000	\$11,827	2023
White Oak Athletic Club	OH	\$236,688	Treasurer	\$5,800	\$6,127	2023
Pal Of Cape Cod Inc	MA	\$254,633	Treasurer/secretary	\$1,200	\$1,075	2023
Missionfit	MD	\$255,682	Executive Director	\$85,000	\$76,990	2024
Fulton County Youth Center Inc	IN	\$234,351	Executive Dir.	\$24,760	\$26,044	2023
Lindenhurst Youth Services Board Inc	NY	\$233,314	Director	\$42,760	\$37,435	2024
Center For Restorative Practice	CA	\$232,767	Executive Director	\$98,098	\$84,492	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Buffalo Cove Outdoor Education Center Inc	NC	\$229,976	Executive Director	\$63,462	\$63,529	2024
The Zone Afterschool Program	NE	\$229,855	Executive Dir.	\$65,416	\$66,409	2025
Tribe- Seminole Heights Inc	FL	\$229,675	Director	\$42,000	\$40,968	2022
Streets 517 Ministries	MI	\$229,470	Executive Di	\$46,542	\$47,917	2023
Project Whitefish Kids Inc	MT	\$263,601	Executive Dir.	\$15,000	\$15,665	2024
Penns Valley Youth Center	PA	\$266,719	Executive Director	\$35,000	\$33,815	2024
Friends Of Creamers Field	AK	\$268,518	Executive Director	\$55,900	\$51,778	2024
Ymca Woodson Park Qalibc Inc	GA	\$220,494	Chief Executive Officer	\$36,068	\$36,173	2023
Coutts-moriarty Camp Inc	VT	\$271,050	Executive Director	\$19,800	\$19,308	2024
Middle Valley Youth Association Inc	TN	\$277,257	Cheer President	\$8,333	\$8,267	2025

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 **80** organizations. Compensation range \$877–\$140,568; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$245,424); for reference, expenses \$470,245 and assets \$57,850. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Latron Whitfield, reported title " <i>DIRECTOR</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	2 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	35 th
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	35 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 (Latron Whitfield) 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 80 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$30,800 is reasonable (approximately the 35th 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.