

Beyond Ball

Executive Director / CEO

This analysis benchmarks the total compensation of **John Lamb, Executive Director / CEO** (\$6,500) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

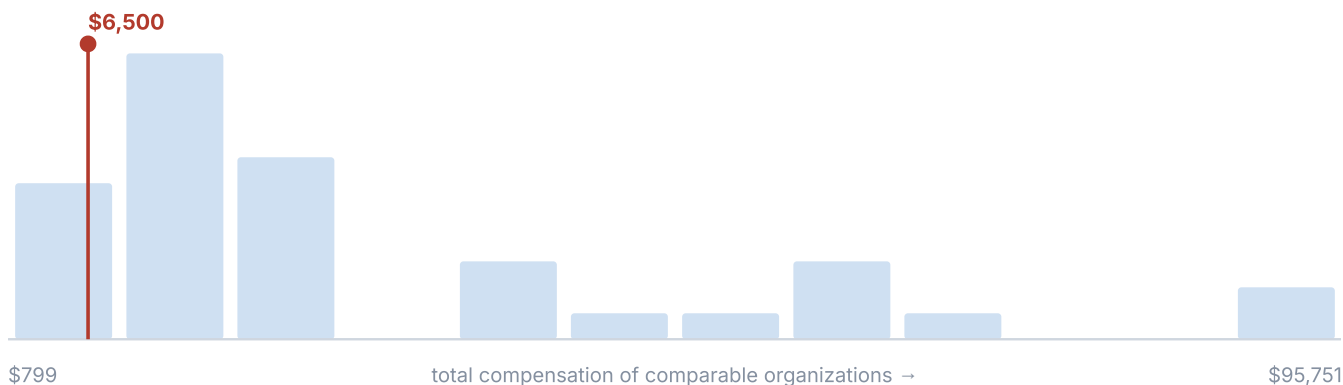
Benchmarked executive: John Lamb — reported title “PRESIDENT/DIRECTOR (UNTIL 06/23)”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N62).
BUDGET	Total revenue between \$163,186 and \$365,343 — 0.67x to 1.50x the subject's \$243,562 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N62), nationwide + budget 0.67–1.5x revenue.

35 organizations qualified on sector, size, and geography → **35** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,468	\$10,344	\$18,927	\$37,336	\$60,926	\$6,500
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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 IA 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
Lakeville South Girls Basketball	MN	\$240,514	Varsity Coac	\$10,200	\$8,940	2024
Minnesota Fury	MN	\$247,220	Owner	\$38,200	\$33,484	2024
Nashville Youth Basketball Association	TN	\$237,436	Executive Director	\$14,400	\$13,428	2024
Yanders Law	MO	\$250,255	Secretary	\$60,570	\$56,909	2024
Am3n	AL	\$251,376	President / Executive Dire	\$24,500	\$24,173	2023
Legends Basketballinc	WI	\$231,266	At-large	\$2,000	\$1,853	2024
Michigan's Capital Area Basketball Club	MI	\$255,959	President	\$16,000	\$15,083	2023
Az Fire Basketball Club	AZ	\$256,379	Officer	\$17,250	\$14,717	2024
Distinxion Inc	IN	\$229,195	President/ceo	\$23,350	\$22,489	2023
Mercadel Basketball Ministry	CA	\$259,837	Officer	\$24,000	\$18,927	2023
Howard Youth Basketball Alliance	MD	\$220,977	Treasurer	\$12,000	\$9,952	2024
Lakota Thunderbird Youth Basketball	OH	\$219,818	President	\$850	\$799	2024
Metro Stars Girls Basketball	MN	\$218,473	Executive Director	\$6,655	\$5,833	2024
Brooklyn Usa Sports Assn Inc	NY	\$215,659	President	\$44,520	\$35,688	2024
3 And D Hoops Inc	OR	\$272,539	Director	\$18,000	\$14,829	2024
Hbsml Charitable Foundation	OK	\$213,364	President	\$10,675	\$10,735	2023
Ncboa Inc	CA	\$212,430	Secretary	\$1,500	\$1,119	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Massillon Youth Sports Association	OH	\$280,251	Trustee	\$17,196	\$15,740	2025
Basketball Coaches Association Of	MI	\$206,530	Executive Director	\$23,500	\$21,518	2024
Valley Stars Basketball Academy	CA	\$205,689	Executive Director	\$53,000	\$41,798	2023
Goldies Youth Sports	CA	\$285,004	President	\$125,000	\$95,751	2024
Networks Inc	NC	\$197,832	President	\$73,150	\$69,030	2023
Wellesley Youth Basketball	MA	\$291,858	Program Dire	\$47,500	\$38,983	2023
Illinois Irish Basketball Inc	IL	\$192,281	President/ceo	\$28,000	\$24,420	2024
Powerhouse Sports Corporation	IL	\$297,329	President	\$17,000	\$15,264	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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	35 organizations. Compensation range \$799–\$95,751; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$243,562); for reference, expenses \$274,355 and assets \$6,058.
ROLE MATCH	John Lamb, reported title " <i>PRESIDENT/DIRECTOR (UNTIL 06/23)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	11 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	11 th
All sources (D + E + F), adjusted	11 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 (John Lamb) 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 35 similarly situated organizations (Same NTEE sector (N62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,500 is reasonable (approximately the 11th 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.