

# Boise Youth Sports Complex Inc

Executive Director / CEO

EIN **820505030**

ID · NTEE O50

FY ending 2023-12-31

**June 9, 2026**

This analysis benchmarks the total compensation of **Jerron Moore, Executive Director / CEO** (\$9,020) against **every comparable organization** that fit the selection criteria — **489** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Jerron Moore — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

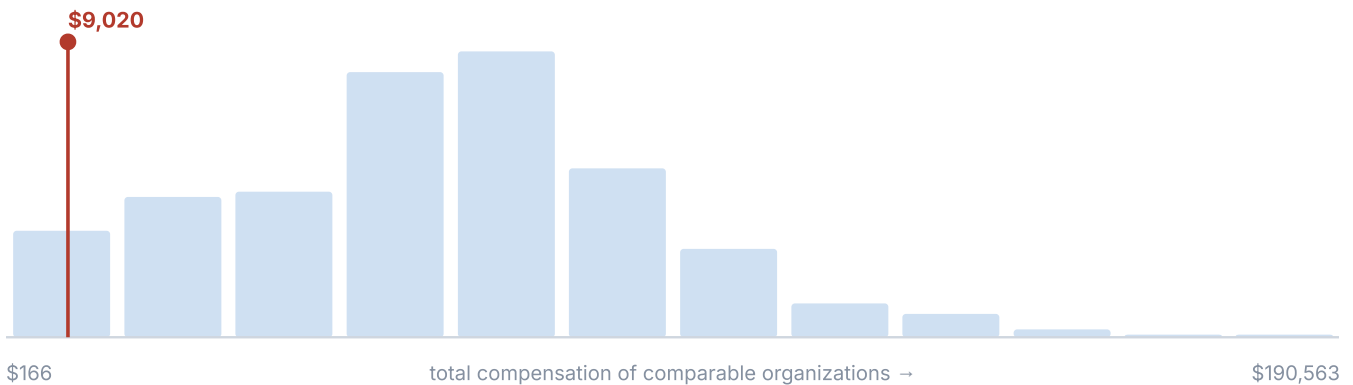
**SECTOR** Organizations sharing the subject's NTEE classification (O50).

**BUDGET** Total revenue between \$299,540 and \$670,612 — 0.67x to 1.50x the subject's \$447,075 (the band tightens as size grows).

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

**489** organizations qualified on sector, size, and geography → **489** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,843

\$41,086

\$62,698

\$80,254

\$99,400

**\$9,020**



## ■ 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
<a href="#">Upstate Institute Of Youth Programs</a>	SC	\$446,212	Ceo	\$62,540	<b>\$59,573</b>	2024
<a href="#">Girls On The Run Worcester County Inc</a>	MA	\$448,248	Executive Director	\$49,269	<b>\$41,619</b>	2023
<a href="#">Camp Kidwell</a>	MI	\$448,721	Camp Directo	\$39,572	<b>\$37,294</b>	2024
<a href="#">Genesis Inc</a>	IA	\$449,883	Executive Director	\$79,262	<b>\$79,242</b>	2024
<a href="#">Project Kindred Inc</a>	WI	\$450,053	Executive Dir Through December 2023	\$90,000	<b>\$85,822</b>	2024
<a href="#">Guidance Life Skills And Mentoring Inc</a>	IN	\$450,826	Executive Director	\$33,806	<b>\$33,513</b>	2023
<a href="#">Whole Human Project</a>	CO	\$451,844	Executive Dir	\$123,259	<b>\$107,916</b>	2024
<a href="#">Northern Illinois Hockey League Inc</a>	IL	\$441,702	Secretary	\$7,800	<b>\$6,821</b>	2025
<a href="#">Youth Incorporated</a>	TN	\$452,526	Executive Director	\$55,000	<b>\$52,787</b>	2024
<a href="#">Girls On The Run Of Buffalo Inc</a>	NY	\$441,543	Board Member	\$83,760	<b>\$67,327</b>	2025
<a href="#">Brothers And Sisters Emerging</a>	PA	\$452,617	President And Ceo	\$96,085	<b>\$90,074</b>	2023
<a href="#">Common Ground Montgomery</a>	AL	\$441,238	Executive Director	\$71,450	<b>\$70,480</b>	2024
<a href="#">Larchmontmamaroneck Youth Lacrosse</a>	NY	\$440,852	Director	\$8,500	<b>\$7,013</b>	2024
<a href="#">Shining Light Community Outreach Foundation</a>	VA	\$453,523	Wump Director	\$36,679	<b>\$32,337</b>	2024
<a href="#">Caring For Kids Network Inc</a>	MO	\$440,069	Executive Director	\$73,631	<b>\$69,371</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Annie Moses Ministries</a>	TN	\$454,534	Dir And Treas	\$28,444	<b>\$31,601</b>	2021
<a href="#">Kids In Need Of Mchenry County Inc</a>	IL	\$454,795	Executive Dir.	\$48,385	<b>\$43,433</b>	2024
<a href="#">Literacy And Beyond Inc</a>	MI	\$438,940	Director	\$79,900	<b>\$75,301</b>	2024
<a href="#">Camp Anderson Foundation Inc</a>	MA	\$438,845	Executive Director	\$73,064	<b>\$59,949</b>	2024
<a href="#">Team Kids Inc</a>	CA	\$455,402	Ceo	\$67,538	<b>\$54,822</b>	2023
<a href="#">Rise Up Reno Prevention Network</a>	KS	\$455,424	Executive Di	\$54,284	<b>\$53,547</b>	2024
<a href="#">Girls On The Run Las Vegas</a>	NV	\$456,919	Executive Dir.	\$90,945	<b>\$81,091</b>	2025
<a href="#">Centennial Youth Baseball-softball</a>	CO	\$437,174	League Manager	\$71,000	<b>\$63,998</b>	2023
<a href="#">Teens In Public Service</a>	WA	\$437,109	Interim Exec. Dir.	\$63,462	<b>\$51,878</b>	2024
<a href="#">Adventure Works Of Dekalb</a>	IL	\$457,343	Executive Di	\$98,032	<b>\$87,998</b>	2024

**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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 489 organizations. Compensation range \$166–\$190,563; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$447,075); for reference, expenses \$473,793 and assets \$1,015,174.

**ROLE MATCH** Jerron Moore, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 8 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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	5 <sup>th</sup>
All sources (D + E + F), adjusted	4 <sup>th</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 (Jerron Moore) 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 489 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,020 is reasonable (approximately the 4<sup>th</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.