

# Az Fire Basketball Club

Executive Director / CEO

This analysis benchmarks the total compensation of **Marco Grijalva, Executive Director / CEO** (\$17,250) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38<sup>th</sup>** percentile of comparable organizations within the typical range

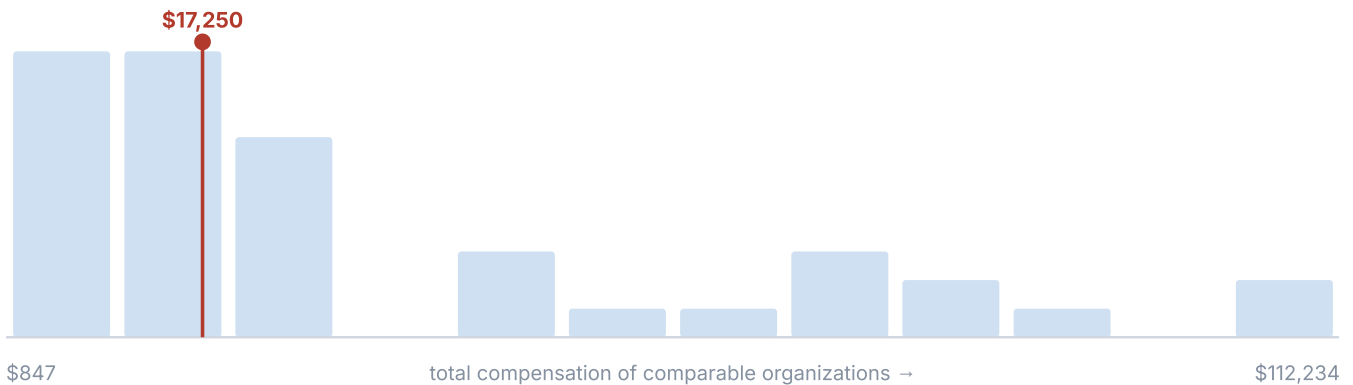
**Benchmarked executive:** Marco Grijalva — reported title “Officer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N62).
BUDGET	Total revenue between \$171,773 and \$384,568 — 0.67x to 1.50x the subject's \$256,379 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N62), nationwide + budget 0.67–1.5x revenue.

**40** organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,371	\$10,101	\$20,772	\$46,519	\$81,019	\$17,250
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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 AZ 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="#">Michigan's Capital Area Basketball Club</a>	MI	\$255,959	President	\$16,000	<b>\$17,680</b>	2023
<a href="#">Mercadel Basketball Ministry</a>	CA	\$259,837	Officer	\$24,000	<b>\$22,185</b>	2023
<a href="#">Am3n</a>	AL	\$251,376	President / Executive Dire	\$24,500	<b>\$28,335</b>	2023
<a href="#">Yanders Law</a>	MO	\$250,255	Secretary	\$60,570	<b>\$66,706</b>	2024
<a href="#">Minnesota Fury</a>	MN	\$247,220	Owner	\$38,200	<b>\$39,248</b>	2024
<a href="#">Beyond Ball</a>	IA	\$243,562	President/director (Until 06/23)	\$6,500	<b>\$7,619</b>	2023
<a href="#">Lakeville South Girls Basketball</a>	MN	\$240,514	Varsity Coac	\$10,200	<b>\$10,480</b>	2024
<a href="#">3 And D Hoops Inc</a>	OR	\$272,539	Director	\$18,000	<b>\$17,381</b>	2024
<a href="#">Nashville Youth Basketball Association</a>	TN	\$237,436	Executive Director	\$14,400	<b>\$15,739</b>	2024
<a href="#">Massillon Youth Sports Association</a>	OH	\$280,251	Trustee	\$17,196	<b>\$18,450</b>	2025
<a href="#">Legends Basketballinc</a>	WI	\$231,266	At-large	\$2,000	<b>\$2,172</b>	2024
<a href="#">Distinxion Inc</a>	IN	\$229,195	President/ceo	\$23,350	<b>\$26,361</b>	2023
<a href="#">Goldies Youth Sports</a>	CA	\$285,004	President	\$125,000	<b>\$112,234</b>	2024
<a href="#">Howard Youth Basketball Alliance</a>	MD	\$220,977	Treasurer	\$12,000	<b>\$11,665</b>	2024
<a href="#">Wellesley Youth Basketball</a>	MA	\$291,858	Program Dire	\$47,500	<b>\$45,694</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lakota Thunderbird Youth Basketball</a>	OH	\$219,818	President	\$850	<b>\$936</b>	2024
<a href="#">Metro Stars Girls Basketball</a>	MN	\$218,473	Executive Director	\$6,655	<b>\$6,838</b>	2024
<a href="#">Brooklyn Usa Sports Assn Inc</a>	NY	\$215,659	President	\$44,520	<b>\$41,831</b>	2024
<a href="#">Powerhouse Sports Corporation</a>	IL	\$297,329	President	\$17,000	<b>\$17,891</b>	2023
<a href="#">Hbsml Charitable Foundation</a>	OK	\$213,364	President	\$10,675	<b>\$12,583</b>	2023
<a href="#">Ncboa Inc</a>	CA	\$212,430	Secretary	\$1,500	<b>\$1,312</b>	2025
<a href="#">Basketball Coaches Association Of</a>	MI	\$206,530	Executive Director	\$23,500	<b>\$25,221</b>	2024
<a href="#">Valley Stars Basketball Academy</a>	CA	\$205,689	Executive Director	\$53,000	<b>\$48,992</b>	2023
<a href="#">West Chester Hoops</a>	PA	\$307,833	President	\$65,800	<b>\$68,230</b>	2024
<a href="#">Kasson Mantorville Youth Basketball</a>	MN	\$309,650	Gambling Man	\$10,200	<b>\$10,480</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 **40** organizations. Compensation range \$847–\$112,234; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$256,379); for reference, expenses \$259,818 and assets \$-16,369.

ROLE MATCH Marco Grijalva, reported title "*Officer*", 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.**

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	38 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	48 <sup>th</sup>
Reportable pay only (column D), adjusted	38 <sup>th</sup>
All sources (D + E + F), adjusted	38 <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 (Marco Grijalva) 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 40 similarly situated organizations (Same NTEE sector (N62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,250 is reasonable (approximately the 38<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.