

Real Billings Fc

Executive Director / CEO

EIN 823484118

MT · NTEE N64

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kimberly Kershaw, Executive Director / CEO** (\$17,000) against **every comparable organization** that fit the selection criteria — **168** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

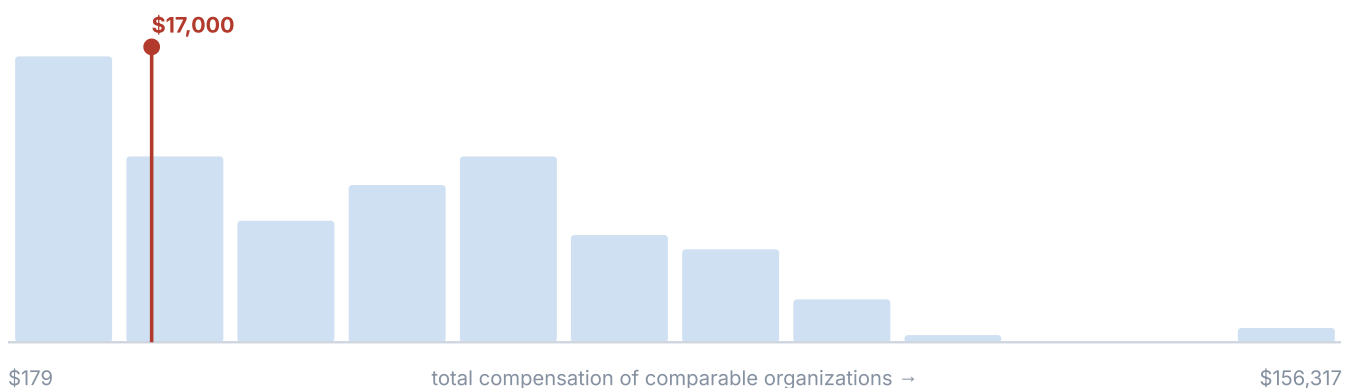
Benchmarked executive: Kimberly Kershaw — reported title “DIRECTOR REGISTRAR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N64).
BUDGET	Total revenue between \$294,138 and \$658,518 — 0.67x to 1.50x the subject's \$439,012 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N64), nationwide + budget 0.67–1.5x revenue.

168 organizations qualified on sector, size, and geography → **168** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,638	\$15,080	\$39,563	\$60,516	\$81,344	\$17,000
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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 MT 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
Mchenry Area Soccer Federation Inc	IL	\$438,126	Director	\$1,055	\$962	2024
New Mexico Soccer Academy Inc	NM	\$437,643	Girls Director	\$51,000	\$52,390	2023
Sanford Area Soccer League	NC	\$437,580	Executive Di	\$19,050	\$18,260	2024
Sporting Fc Inc	CA	\$437,078	Cfo	\$57,936	\$46,411	2024
Inter-united Soccer Club Corporation	FL	\$433,580	President	\$6,250	\$5,447	2024
America Fc Inc	MA	\$433,575	President	\$37,735	\$31,457	2024
Southwest Soccer Club	CA	\$432,946	Ceo	\$70,000	\$60,098	2022
Mcfarland Soccer Club Inc	WI	\$431,250	Field Coordinator	\$6,185	\$5,992	2024
Pelada Football Academy	OR	\$430,654	Executive Director	\$60,270	\$51,923	2024
Future Soccer Inc	NE	\$448,842	President	\$77,371	\$77,200	2024
Rainbow Soccer Ltd	NC	\$427,914	Executive Director	\$56,433	\$52,699	2025
Fff Academy Inc	FL	\$450,849	Officer	\$74,000	\$64,491	2024
Eclipse Soccer Club	AK	\$425,286	Director Of Coaches	\$62,937	\$55,820	2024
Cedar River Soccer Association Inc	IA	\$423,217	Dir. Of Coac	\$79,779	\$81,037	2024
Ac Inspire	PA	\$455,175	President	\$52,450	\$48,523	2024
Pueblo Rangers Soccer Inc	CO	\$421,406	Executive Director	\$27,500	\$25,185	2023
United Soccer Club Inc	AL	\$421,391	Director Of Coaching	\$55,666	\$55,790	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Des Moines Soccer Club	IA	\$459,360	President	\$11,040	\$11,545	2023
Hernando Soccer Club Inc	FL	\$459,870	President	\$5,400	\$4,706	2024
Warriors Soccer Club Of Michigan Inc	MI	\$418,135	President	\$10,050	\$9,908	2023
West Florida Soccer Club Inc	FL	\$463,075	President	\$950	\$828	2024
Dpa Cobras Soccer Club	OH	\$414,795	Executive Director	\$36,000	\$35,373	2024
Pickerington Area Soccer Association	OH	\$414,543	Vice President	\$23,500	\$22,495	2025
Bayou Soccer Club	LA	\$414,449	Director Coaching	\$37,366	\$39,298	2023
Cyclone Soccer Hollywood Inc	FL	\$467,992	President	\$53,000	\$46,189	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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	168 organizations. Compensation range \$179–\$156,317; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$439,012); for reference, expenses \$422,630 and assets \$269,486.
ROLE MATCH	Kimberly Kershaw, reported title <i>"DIRECTOR REGISTRAR"</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 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	27 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	26 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 (Kimberly Kershaw) 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 168 similarly situated organizations (Same NTEE sector (N64), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,000 is reasonable (approximately the 27th 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.