

# Elkhart Flames Soccer Club Inc

Executive Director / CEO

EIN 830500968

IN · NTEE N64

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Nicole Horner, Executive Director / CEO** (\$2,684) against **every comparable organization** that fit the selection criteria — **134** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

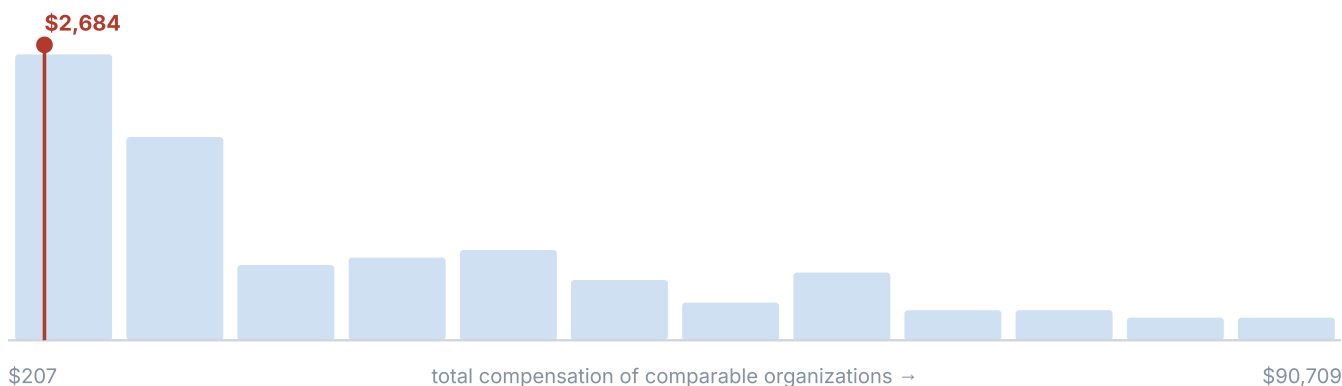
**Benchmarked executive:** Nicole Horner — reported title “REGISTRAR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N64).
BUDGET	Total revenue between \$176,451 and \$395,040 — 0.67x to 1.50x the subject's \$263,360 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N64), nationwide + budget 0.67–1.5x revenue.

**134** organizations qualified on sector, size, and geography → **134** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,193	\$5,772	\$16,151	\$39,084	\$63,374	\$2,684
---------	---------	----------	----------	----------	---------



## ● 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 IN 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="#">Revere Fc Inc</a>	MA	\$263,317	President	\$40,000	<b>\$32,254</b>	2025
<a href="#">Celtic Soccer Club</a>	PA	\$263,588	Former Board Member	\$16,004	<b>\$15,134</b>	2023
<a href="#">Cullman United Soccer Club</a>	AL	\$263,127	Coaching	\$34,448	<b>\$35,290</b>	2023
<a href="#">Rovers Soccer Organization Inc</a>	CA	\$262,540	President	\$6,400	<b>\$5,090</b>	2024
<a href="#">Northeast United Premier Sc</a>	CT	\$268,710	President	\$5,000	<b>\$4,206</b>	2025
<a href="#">Girls Soccer Worldwide</a>	CA	\$257,769	President	\$65,000	<b>\$53,224</b>	2023
<a href="#">Team 90 Inc</a>	CA	\$257,249	President	\$61,300	<b>\$47,498</b>	2025
<a href="#">Lfc Western Maryland Inc</a>	MD	\$256,859	President	\$55,769	<b>\$49,441</b>	2023
<a href="#">Kick2build Organization</a>	CO	\$256,682	Ceo And Founder	\$43,000	<b>\$37,977</b>	2024
<a href="#">Elk Grove United Soccer Club</a>	CA	\$270,364	President	\$75,482	<b>\$60,033</b>	2024
<a href="#">Hingham Youth Soccer Inc</a>	MA	\$255,905	Registrar And League Manag	\$30,000	<b>\$24,830</b>	2024
<a href="#">Goals For Girls Inc</a>	DC	\$255,492	Executive Dir.	\$93,235	<b>\$75,358</b>	2024
<a href="#">Soccer Club Of Oak Ridge Inc</a>	TN	\$254,945	President	\$1,000	<b>\$943</b>	2025
<a href="#">The Soccer Club Of Guilford Inc</a>	CT	\$272,308	Director Of Programming	\$14,000	<b>\$12,090</b>	2024
<a href="#">Psv Union Fc</a>	CA	\$273,925	Secretary	\$102,500	<b>\$83,930</b>	2023
<a href="#">Milan Usa Academy</a>	CA	\$274,844	President	\$16,000	<b>\$12,725</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bysa Inc</a>	NJ	\$275,225	Chairman/treasurer	\$13,903	<b>\$11,433</b>	2024
<a href="#">United Philly Soccer Inc</a>	PA	\$275,824	Vice President	\$1,000	<b>\$918</b>	2024
<a href="#">Central Arkansas Soccer Club</a>	AR	\$278,895	Rec Director	\$7,300	<b>\$7,558</b>	2024
<a href="#">Reading United Soccer Club Inc</a>	MA	\$279,634	President	\$11,925	<b>\$9,870</b>	2024
<a href="#">Mesa Soccer Association Inc</a>	CA	\$279,985	Treasurer	\$2,000	<b>\$1,591</b>	2024
<a href="#">Soccer Kids Of America</a>	CA	\$245,458	Ceo	\$87,000	<b>\$69,194</b>	2024
<a href="#">Nw Iowa Soccer Alliance</a>	IA	\$282,867	Director	\$30,688	<b>\$31,863</b>	2023
<a href="#">San Diego California Soccer League</a>	CA	\$283,155	President	\$18,000	<b>\$13,947</b>	2025
<a href="#">South Bay Youth Soccer Inc</a>	CA	\$243,136	President	\$90,000	<b>\$71,580</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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** 134 organizations. Compensation range \$207–\$90,709; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$263,360); for reference, expenses \$230,222 and assets \$69,592.

**ROLE MATCH** Nicole Horner, reported title "*REGISTRAR*", 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	3 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	12 <sup>th</sup>
Reportable pay only (column D), adjusted	16 <sup>th</sup>
All sources (D + E + F), adjusted	13 <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 (Nicole Horner) 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 134 similarly situated organizations (Same NTEE sector (N64), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,684 is reasonable (approximately the 13<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.