

Des Moines Soccer Club

Executive Director / CEO

EIN 850690234

IA · NTEE N64

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **James Spiller, Executive Director / CEO** (\$11,040) against **every comparable organization** that fit the selection criteria — **166** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

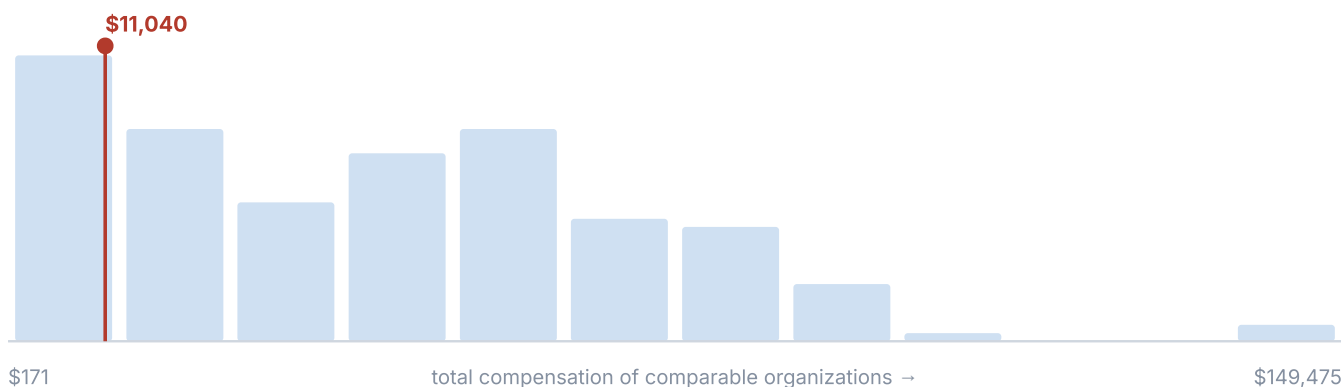
Benchmarked executive: James Spiller — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N64).
BUDGET	Total revenue between \$307,771 and \$689,040 — 0.67x to 1.50x the subject's \$459,360 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N64), nationwide + budget 0.67–1.5x revenue.

166 organizations qualified on sector, size, and geography → **166** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,420	\$16,754	\$41,232	\$59,751	\$80,279	\$11,040
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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
Hernando Soccer Club Inc	FL	\$459,870	President	\$5,400	\$4,500	2024
West Florida Soccer Club Inc	FL	\$463,075	President	\$950	\$792	2024
Ac Inspire	PA	\$455,175	President	\$52,450	\$46,399	2024
Fff Academy Inc	FL	\$450,849	Officer	\$74,000	\$61,668	2024
Cyclone Soccer Hollywood Inc	FL	\$467,992	President	\$53,000	\$44,167	2024
Wilmington Soccer Academy	NC	\$469,581	President Treasurer	\$53,750	\$49,267	2024
Future Soccer Inc	NE	\$448,842	President	\$77,371	\$73,821	2024
North Carolina Rush Triad Soccer Club Inc	NC	\$472,369	Vice President - Operations	\$61,291	\$57,839	2023
Essex County Youth Soccer Association	MA	\$472,877	Referee Assignor	\$30,500	\$24,313	2024
Bridge City Soccer Academy	OR	\$478,987	President & Executive Director	\$63,935	\$54,226	2023
Real Billings Fc	MT	\$439,012	Director Registrar	\$17,000	\$16,256	2024
Mchenry Area Soccer Federation Inc	IL	\$438,126	Director	\$1,055	\$920	2024
New Mexico Soccer Academy Inc	NM	\$437,643	Girls Director	\$51,000	\$50,097	2023
Sanford Area Soccer League	NC	\$437,580	Executive Di	\$19,050	\$17,461	2024
Sporting Fc Inc	CA	\$437,078	Cfo	\$57,936	\$44,379	2024
Northern New Mexico Soccer	NM	\$482,064	Executive Di	\$48,771	\$47,908	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Capital Soccer Club Inc	VT	\$483,640	Dir Of Admin	\$67,383	\$60,165	2024
Dillsburg Area Soccer Club	PA	\$484,650	Member At La	\$6,740	\$6,139	2023
Inter-united Soccer Club Corporation	FL	\$433,580	President	\$6,250	\$5,209	2024
America Fc Inc	MA	\$433,575	President	\$37,735	\$30,080	2024
Southwest Soccer Club	CA	\$432,946	Ceo	\$70,000	\$57,468	2022
Champlain Valley Educator Development	VT	\$485,885	Executive Director	\$108,280	\$99,537	2023
Mcfarland Soccer Club Inc	WI	\$431,250	Field Coordinator	\$6,185	\$5,731	2024
Niskayuna Soccer Club Inc	NY	\$487,589	Coaching Coordinator	\$10,250	\$8,004	2025
Pelada Football Academy	OR	\$430,654	Executive Director	\$60,270	\$49,651	2024

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	166 organizations. Compensation range \$171–\$149,475; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$459,360); for reference, expenses \$492,378 and assets \$338,085.
ROLE MATCH	James Spiller, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	21 st
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	21 st
All sources (D + E + F), adjusted	21 st

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 (James Spiller) 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 166 similarly situated organizations (Same NTEE sector (N64), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,040 is reasonable (approximately the 21st 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.