

# Rhode Island State Fop Foundation Inc

Executive Director / CEO

EIN 061485807  
 RI · NTEE Y42  
 FY ending 2025-09-30  
 June 9, 2026

This analysis benchmarks the total compensation of **John Donley, Executive Director / CEO** (\$4,800) against **every comparable organization** that fit the selection criteria — **93** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

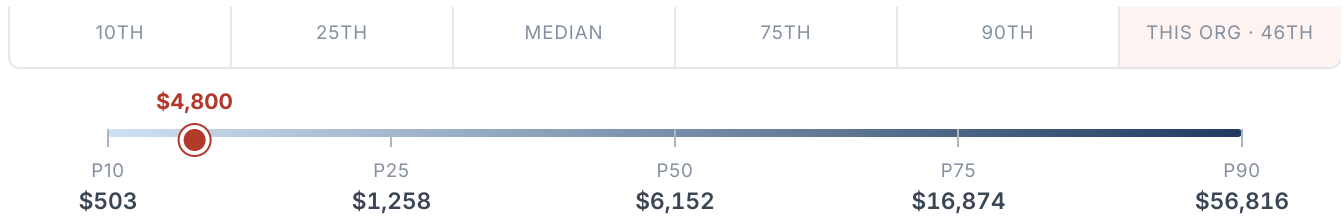
SECTOR	Organizations sharing the subject's NTEE classification (Y42).
BUDGET	Total revenue between \$66,210 and \$148,233 — 0.67x to 1.50x the subject's \$98,822 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**93** organizations qualified on sector, size, and geography → **93** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$503	\$1,258	\$6,152	\$16,874	\$56,816	\$4,800
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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 RI 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="#">Cahp Retired Employees Medical Trust</a>	CA	\$98,902	Trustee	\$41,152	<b>\$38,039</b>	2024
<a href="#">Sailmail Association</a>	CA	\$99,465	Secretary	\$25,200	<b>\$23,294</b>	2024
<a href="#">Marilla Cemetery Association Inc</a>	NY	\$99,787	President	\$575	<b>\$556</b>	2024
<a href="#">Real Estate Cyber Consortium</a>	DC	\$100,000	Executive Director	\$38,537	<b>\$36,201</b>	2024
<a href="#">Chevra Ahavas Chesed Inc</a>	MD	\$96,228	Executive Director	\$15,000	<b>\$15,012</b>	2024
<a href="#">Nashwauk Fire Relief Association</a>	MN	\$102,081	President	\$7,200	<b>\$7,616</b>	2024
<a href="#">Higher Education Consortium For Student</a>	DC	\$103,327	Ex-officio Executive Director	\$163,570	<b>\$158,192</b>	2023
<a href="#">Vfw Post 1449 Inc</a>	NY	\$94,121	Quartermaster	\$15,600	<b>\$15,536</b>	2023
<a href="#">Free And Accepted Masons Willow Glen-fraternity399</a>	CA	\$93,422	Secretary	\$3,600	<b>\$3,327</b>	2024
<a href="#">Allendale Waldwick Pba</a>	NJ	\$93,386	State Delegate	\$1,950	<b>\$1,816</b>	2025
<a href="#">New Bedford Lodge No 914 Loyal Order Of Moose</a>	MA	\$93,202	Administrator	\$1,551	<b>\$1,492</b>	2024
<a href="#">Greenfield Moose Family Center 997 Loom</a>	MA	\$104,541	Administrator	\$18,200	<b>\$17,056</b>	2025
<a href="#">Mumford Rural Cemetery Association</a>	NY	\$92,598	President	\$6,000	<b>\$5,976</b>	2023
<a href="#">Paynes Water Association Inc</a>	MS	\$92,428	Meter Reader	\$5,400	<b>\$6,438</b>	2024
<a href="#">Alton Cemetery Inc</a>	IL	\$106,169	Trustee	\$750	<b>\$813</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bluff Dale Water Supply Corporation</a>	TX	\$90,859	Secretary/tr	\$10,370	<b>\$11,104</b>	2024
<a href="#">Trinity Knolls Mutual Water Company</a>	CA	\$107,270	Chairman	\$15,225	<b>\$14,074</b>	2024
<a href="#">Blueberry Aerie 4090 Foe</a>	MI	\$89,983	Secretary	\$1,182	<b>\$1,306</b>	2024
<a href="#">Japanese Mutual Aid Society Of Chicago</a>	IL	\$89,085	Executive Director	\$8,000	<b>\$8,420</b>	2024
<a href="#">Sheffield Cemetery Association</a>	PA	\$88,963	Sexton	\$6,101	<b>\$6,705</b>	2023
<a href="#">Clinton Cemetery Association Inc</a>	NY	\$109,218	Superintendent	\$18,000	<b>\$17,411</b>	2024
<a href="#">Fraternal Order Of Eagles</a>	OH	\$109,239	Secretary	\$75	<b>\$85</b>	2024
<a href="#">Independent Royal Arch Lodge No 2</a>	NY	\$87,003	Secretary	\$1,800	<b>\$1,742</b>	2024
<a href="#">Wyoming Fire Dept Relief Association</a>	MN	\$111,547	President	\$500	<b>\$544</b>	2023
<a href="#">Ivanhoe Firemens Relief Association</a>	MN	\$85,281	Gambling Man	\$11,695	<b>\$12,370</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI cost of living and 2025 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 RI 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** 93 organizations. Compensation range \$85–\$286,925; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$98,822); for reference, expenses \$68,482 and assets \$76,651.

ROLE MATCH	John Donley, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	46 <sup>th</sup>
Reportable pay only (column D), adjusted	55 <sup>th</sup>
All sources (D + E + F), adjusted	46 <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 (John Donley) 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 93 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,800 is reasonable (approximately the 46<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.