

Corktown Community Development Fund

Executive Director / CEO

EIN 205654069

MI · NTEE S31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ronald Cooley, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

Benchmarked executive: Ronald Cooley — reported title “TREASURER/SE”, 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 (S31).

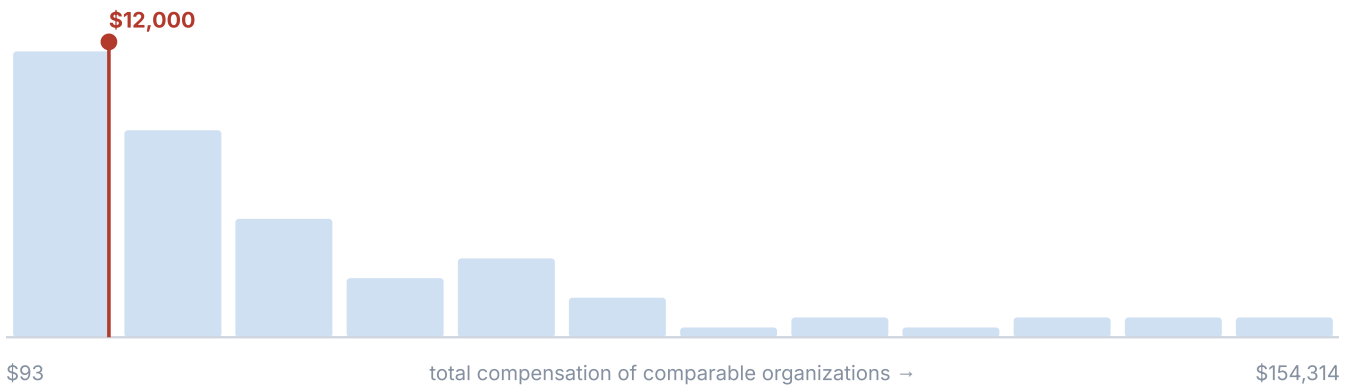
BUDGET Total revenue between \$25,980 and \$58,165 — 0.67x to 1.50x the subject's \$38,777 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

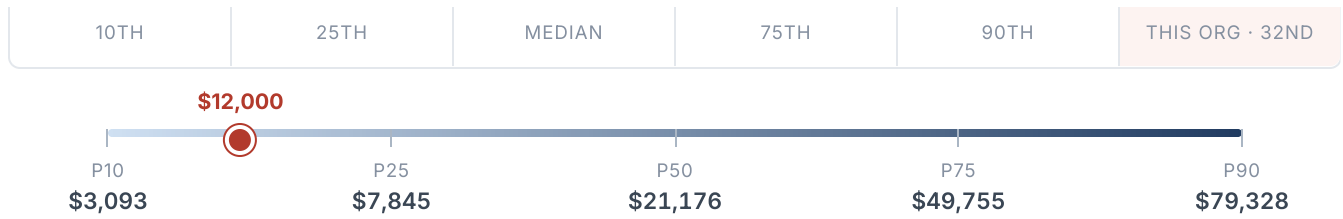
90 organizations qualified on sector, size, and geography

→ **90** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,093	\$7,845	\$21,176	\$49,755	\$79,328	\$12,000
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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 MI 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
Grace Community Development Corporation Of Florida	FL	\$38,411	Executive Director	\$555	\$505	2024
Sol Strauss Supporting Organization Inc	IN	\$39,305	Executive Director (Thru 12/31/23)	\$4,230	\$4,322	2024
Cmea The Employers Association Inc	MA	\$37,835	Treasurer	\$19,700	\$17,151	2024
Discovering Opportunities For Outreach	IL	\$39,795	Executive Director	\$15,000	\$14,287	2024
East Chicago Urban Enterprise	IN	\$37,662	Board Member	\$3,600	\$3,786	2023
Pidc Development Management Corporation	PA	\$40,000	Executive Vice President	\$72,708	\$70,247	2024
The Center For Housing Economics	WA	\$40,010	President	\$32,000	\$27,757	2024
Building Inspectors Association	WI	\$37,519	President/website Mgr	\$599	\$624	2023
Columbian Volunteer Fire Department Of Dorranceton	PA	\$40,076	President	\$350	\$348	2023
Virginia Industry Foundation Inc	VA	\$40,479	President	\$23,000	\$21,515	2024
1934 Coalition	OH	\$40,934	Executive Director	\$10,969	\$11,256	2024
Inner City Redevelopment Corporation Inc	MS	\$36,544	President	\$48,500	\$52,333	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Washingtonians For Public Banking	WA	\$41,012	Director	\$18,650	\$16,655	2023
Perkup Corporation	PA	\$36,515	Executive Di	\$3,225	\$3,116	2024
Better Business Bureau Of Arkansas	AR	\$41,092	President/ceo	\$38,788	\$42,241	2024
Jackson-madison County Sports Hall	TN	\$36,379	Treasurer/se	\$5,200	\$5,296	2024
Downtown Redevelopment Authority	KY	\$41,329	Executive Di	\$42,380	\$44,113	2024
Austin Commission On Sports	TX	\$36,215	President & Ceo-ac&vb	\$60,495	\$58,628	2024
Arbac Properties Inc	LA	\$41,388	President	\$17,281	\$18,980	2023
Local 560 lbt 303 Molnar Realty	NJ	\$36,059	President	\$85,514	\$76,156	2023
Public Performance Partners Inc	OH	\$36,000	Ceo	\$17,500	\$18,488	2023
Barnesville Community Foundation	OH	\$41,631	Treasurer	\$2,250	\$2,309	2024
Cornerstone Collaborative Florida Inc	FL	\$35,693	Ceo	\$6,786	\$6,176	2024
United Vision For Idaho Inc	ID	\$42,000	Executive Director	\$135,000	\$139,136	2024
Toledo Area Chamber Foundation	OH	\$42,152	Treasurer/secretary	\$32,887	\$33,747	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	90 organizations. Compensation range \$93–\$154,314; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$38,777); for reference, expenses \$25,691 and assets \$2,376,525.
ROLE MATCH	Ronald Cooley, reported title "TREASURER/SE", 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	42 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	32 nd
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	18 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 (Ronald Cooley) 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 90 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 32nd 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.