

Cottage Cove Company

Executive Director / CEO

EIN 311485047
 TN · NTEE X99Z
 FY ending 2024-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Brent Macdonald, Executive Director / CEO** (\$59,705) against **every comparable organization** that fit the selection criteria — **285** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

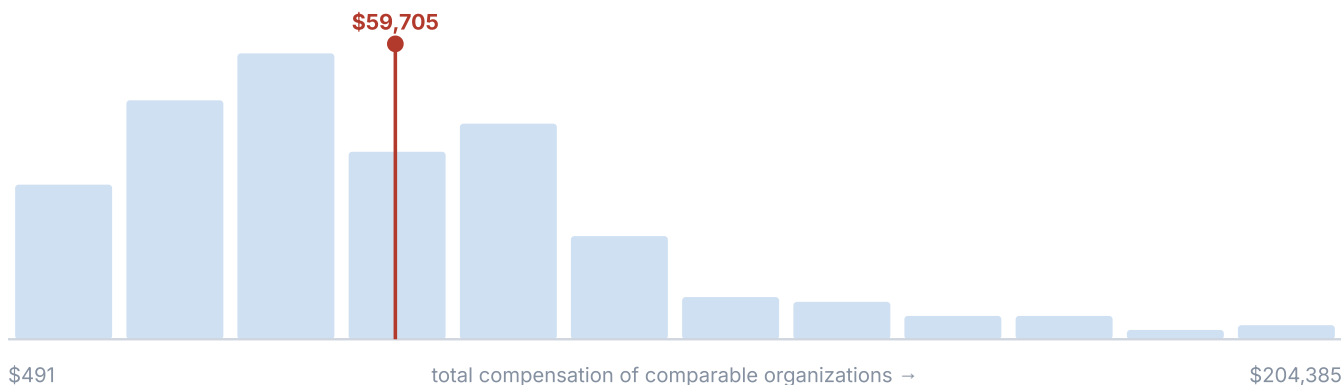
Benchmarked executive: Brent Macdonald — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99Z).
BUDGET	Total revenue between \$233,878 and \$523,609 — 0.67x to 1.50x the subject's \$349,073 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

285 organizations qualified on sector, size, and geography → **285** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,577	\$31,404	\$51,016	\$77,755	\$113,714	\$59,705
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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 TN 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
The Center Of Rational Spirituality	NC	\$350,237	Ceo	\$17,800	\$18,014	2023
Princess Promise Inc	TX	\$347,092	President	\$30,000	\$28,549	2024
Freedom In Christ Residential Centers	TX	\$351,232	Executive Director	\$41,400	\$40,562	2023
Florence Villa Community Development	FL	\$352,472	Executive Director	\$84,505	\$77,755	2023
Qari	NJ	\$345,419	Treasurer	\$81,107	\$70,928	2023
Sherman Aten Ministries Inc	TX	\$353,663	President	\$96,015	\$89,017	2025
Save The Nations Ministries	KY	\$344,301	Director	\$63,414	\$66,730	2023
Soul Care Institute	CO	\$344,293	President	\$45,000	\$42,263	2023
Holy Martyrs Of England And Wales	CA	\$354,872	Cfo	\$40,000	\$32,013	2025
Prepare International Nfp	NC	\$343,113	Director & Treasurer	\$49,500	\$48,658	2024
Institute For Ministry Development	CO	\$355,106	President	\$67,701	\$61,759	2024
The Journey Project	WA	\$342,793	Executive Director To August 2024	\$19,773	\$16,842	2024
Ten 24 Inc	TX	\$342,607	President	\$68,255	\$66,873	2023
Woolman Hill Inc	MA	\$342,325	Executive Director	\$50,036	\$44,039	2023
Global Ministries And Relief Inc	FL	\$341,186	President	\$73,600	\$65,778	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Relational Tithe Inc	CA	\$340,271	President/co-founder	\$101,000	\$85,421	2023
Light On The Hill Inc	NY	\$358,141	Managing Director	\$58,199	\$50,032	2024
Living Threads	MI	\$358,239	President	\$65,000	\$65,712	2023
Faith For Justice	MO	\$358,536	Director Of Partnerships	\$28,350	\$29,410	2023
Creation Instruction Association	NE	\$359,743	Executive Director	\$31,633	\$33,324	2023
The Russian Orthodox Church Of The	NY	\$338,127	Coo	\$12,700	\$11,240	2023
All In Ministries International Inc	FL	\$360,256	Chairman	\$27,900	\$25,671	2023
Awe Star Ministries Inc	OK	\$337,760	Sec'y/treasurer	\$24,668	\$26,605	2023
Overcomers Mission Schools	PA	\$337,129	Director & C	\$22,700	\$21,536	2024
Challenge Golf Association	TN	\$335,777	President	\$82,500	\$82,500	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 285 organizations. Compensation range \$491–\$204,385; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$349,073); for reference, expenses \$372,447 and assets \$1,430,965.

ROLE MATCH	Brent Macdonald, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	55 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	52 nd

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 (Brent Macdonald) 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 285 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,705 is reasonable (approximately the 55th 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.