

Cornerstone Softball Inc

Executive Director / CEO

EIN 461520528

CA · NTEE F50

FY ending 2021-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ray Donley, Executive Director / CEO** (\$3,850) against **every comparable organization** that fit the selection criteria — **531** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

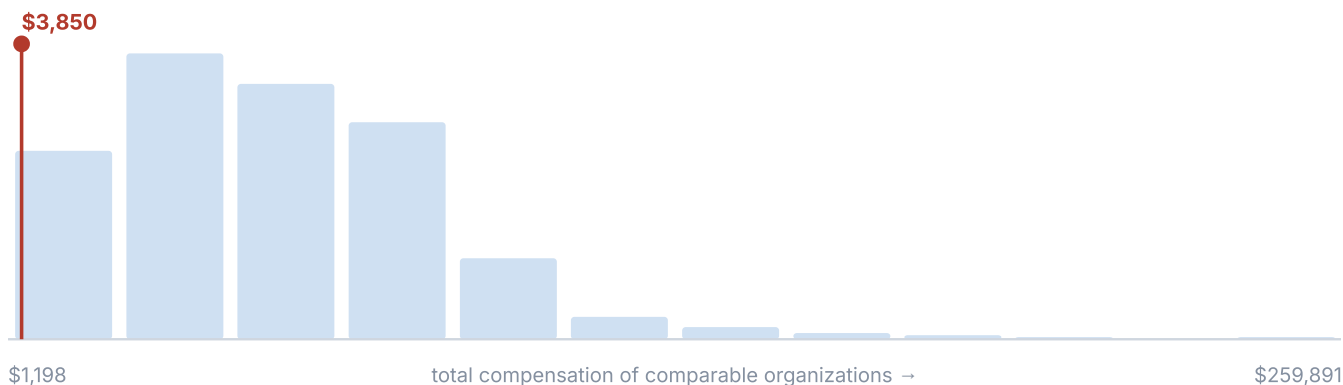
Benchmarked executive: Ray Donley — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F50).
BUDGET	Total revenue between \$145,882 and \$326,602 — 0.67x to 1.50x the subject's \$217,735 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

531 organizations qualified on sector, size, and geography → **531** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,930	\$29,154	\$48,490	\$71,158	\$93,532	\$3,850
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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 CA 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
Love People Not Pixels Inc	TX	\$217,423	President	\$35,000	\$36,061	2023
Centerpeace Inc	TX	\$218,839	Executive Di	\$21,000	\$21,016	2024
Vibrant Lives Of Montana	MT	\$219,037	Therapist	\$44,522	\$49,432	2023
Redside Foundation	ID	\$216,402	Executive Director	\$66,374	\$70,639	2024
Nami Lowcountry	SC	\$219,077	Executive Di	\$62,000	\$66,621	2023
Addictions Care Foundation	NY	\$216,331	Trustee/chief Exec. Dir.	\$14,350	\$12,973	2024
Grace House Norcal	CA	\$219,187	Director	\$41,800	\$37,177	2023
Brothers On A Road Less Traveled Inc	VA	\$219,548	Executive Director	\$74,571	\$74,161	2023
Blue Mountain Health Cooperative	WA	\$219,923	Executive Dir.	\$71,160	\$63,738	2024
Gateway House Inc	OH	\$215,484	Executive Director (From 6/22)	\$63,312	\$69,069	2023
Suffer Out Loud	MT	\$220,146	Executive Dir.	\$10,825	\$11,674	2024
A Place Of Comfort Inc	CA	\$220,156	Executive Dir.	\$75,500	\$67,150	2023
Tobiah Life Center	NJ	\$220,249	President	\$23,305	\$21,431	2023
Teens4teens Help	CA	\$215,165	Co-founder	\$72,000	\$62,200	2024
Nueva Luz Foundation	TX	\$220,353	Clinical Director And Board Vp	\$41,667	\$42,930	2023
Life Change Centers	TX	\$215,002	President	\$15,461	\$15,472	2024
Peer Coalition Inc	NY	\$215,000	Director	\$65,875	\$59,552	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
1 Degree Of Separation Inc	CA	\$220,527	President	\$46,000	\$39,739	2024
Impactful Changes Inc	MD	\$214,869	Ceo	\$25,000	\$23,383	2024
Rise Canyon Ranch	CA	\$220,642	Board Member	\$61,021	\$51,356	2025
Pennsylvania Association Of Psychiatric	PA	\$214,452	Executive Director	\$74,542	\$74,369	2024
Cwc Alliance Inc	GA	\$214,173	Coo	\$43,895	\$44,155	2024
Rancho Park Recovery Inc	CA	\$221,558	Ceo & Chair	\$40,000	\$35,576	2023
Baptist Counseling Center	NC	\$213,339	Executive Direc	\$100,298	\$103,681	2024
The West Georgia Prevention & Advocacy	GA	\$213,299	Executive Dir.	\$65,000	\$65,385	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2021 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 CA 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	531 organizations. Compensation range \$1,198–\$259,891; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$217,735); for reference, expenses \$253,600 and assets \$17,278.
ROLE MATCH	Ray Donley, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	40 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	2 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 (Ray 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 531 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,850 is reasonable (approximately the 2nd 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.