

Mckendree Lambuth At Gallatin Inc

Executive Director / CEO

EIN 300054644

TN · NTEE L22

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Matthew D Rule, Executive Director / CEO** (\$46,401) against **every comparable organization** that fit the selection criteria — **300** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

Benchmarked executive: Matthew D Rule — 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 (L22).
BUDGET	Total revenue between \$307,841 and \$689,197 — 0.67x to 1.50x the subject's \$459,465 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

300 organizations qualified on sector, size, and geography → **300** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,738	\$21,309	\$37,369	\$59,653	\$72,943	\$46,401
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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
Peace Presbyterian Village	MI	\$460,195	Administrator	\$47,128	\$44,950	2024
5199 Mission Street Senior Housing Inc	CA	\$460,301	Executive Dir.	\$13,111	\$10,771	2023
Vision Personal Care Home Inc	GA	\$461,289	Director	\$101,000	\$93,841	2024
2life Realty Inc	MA	\$456,866	Ceo, President	\$13,523	\$11,561	2023
United Church Residences Of Greenwood	OH	\$456,733	Treasurer	\$50,772	\$49,691	2024
Greencastle Of Sterling Inc	IL	\$456,225	President & Ceo	\$50,615	\$45,982	2024
Nch'i Wana Housing	OR	\$455,559	Executive Director	\$60,310	\$53,282	2023
St James Place Of Baton Rouge	LA	\$464,063	President /Ceo	\$17,164	\$17,465	2024
Benet Place South	MN	\$464,119	President And Ceo	\$41,871	\$38,231	2024
Saint Elizabeth Terrace Warwick	RI	\$454,615	President & Ceo	\$27,641	\$24,492	2024
Share Inc	NJ	\$465,147	Executive Director	\$83,321	\$68,743	2024
Montclair Shared Housing Association Inc	NJ	\$466,790	Ex Director	\$72,046	\$59,440	2024
National Steelworkers Oldtimers	FL	\$451,562	Vice Preside	\$75,384	\$63,753	2025
The Residences At Neponset Field Inc	MA	\$451,548	Chief Executive Officer	\$42,255	\$36,124	2023
Booth Manor Inc	NE	\$450,725	President	\$9,613	\$9,554	2024
Philippian Gardens Inc	PA	\$449,934	Executive Di	\$62,260	\$59,067	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
St Theresa Village Inc	CO	\$469,005	Director	\$34,463	\$31,438	2023
Gallagher Mansion Inc	MD	\$448,849	Secretary	\$11,427	\$9,872	2024
Chesapeake Rhf Housing Inc	CA	\$470,101	President/ceo	\$68,128	\$54,361	2024
Liberty Manor For Veterans Inc	FL	\$447,572	President	\$64,910	\$56,347	2024
Plympton Elderly Housing Corporation	MA	\$472,124	Chief Executive Officer	\$43,568	\$36,178	2024
Luther Towers Iv Of Dover Inc	DE	\$446,290	Executive Director	\$5,511	\$4,858	2025
Leading Age Nebraska	NE	\$473,000	Ceo	\$124,635	\$123,871	2024
Chv Buckingham Housing Development Fund	NY	\$445,249	President	\$87,526	\$75,243	2023
D'youville Elderly Housing Corporation	MA	\$445,176	Former President/ Ceo	\$2,380	\$2,035	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 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	300 organizations. Compensation range \$285–\$341,953; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$459,465); for reference, expenses \$455,948 and assets \$2,549,415.
ROLE MATCH	Matthew D Rule, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	237 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 17 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	57 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	80 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 (Matthew D Rule) 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 13, 2026, comparing compensation against 300 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,401 is reasonable (approximately the 57th 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 13, 2026.