

Brent Gambrell Ministries

Executive Director / CEO

EIN 621568490

TN · NTEE X99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **David B Gambrell, Executive Director / CEO** (\$47,702) against **every comparable organization** that fit the selection criteria — **205** 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

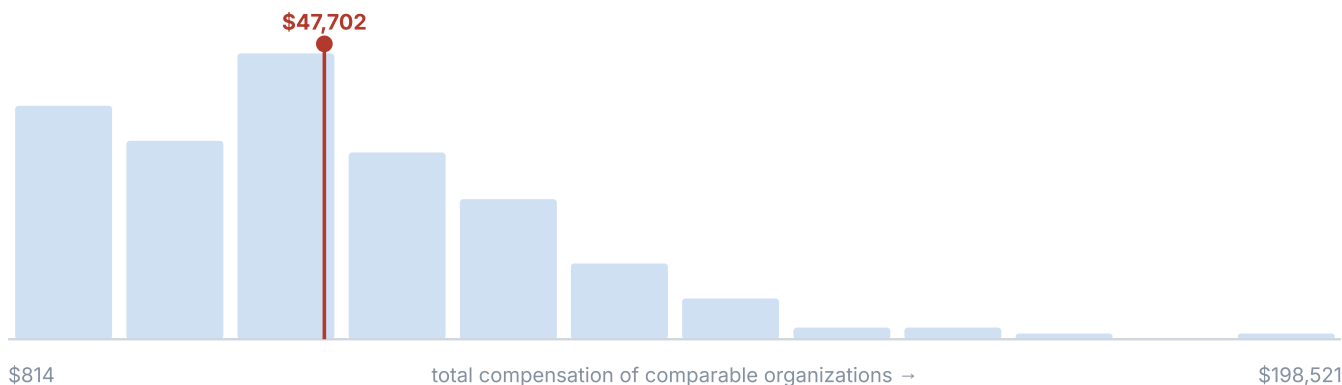
Benchmarked executive: David B Gambrell — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X99).
BUDGET	Total revenue between \$129,194 and \$289,240 — 0.67x to 1.50x the subject's \$192,827 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

205 organizations qualified on sector, size, and geography → **205** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,327	\$23,745	\$41,949	\$63,531	\$86,362	\$47,702
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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
Vaad Hakashruth Of Kansas City Inc	KS	\$192,474	Executive Director (Term Ended October 2023)	\$51,223	\$52,646	2023
The Tent Inc	TN	\$195,225	Executive Director	\$39,996	\$39,996	2023
Peregrino Hermitage Ltd	CO	\$195,414	President	\$24,000	\$21,893	2023
North Georgia Interfaith Minis	GA	\$189,684	Exec Director	\$51,365	\$49,134	2023
Compassion Counseling	TN	\$196,114	Director	\$50,000	\$48,566	2024
Community Kids	MI	\$196,132	Mission/vision Director	\$44,800	\$43,992	2023
The Kings Men	PA	\$196,549	Officer	\$59,559	\$54,883	2024
The Momentum Group	ID	\$188,950	Ceo	\$43,661	\$42,918	2024
Project Trust Inc	NJ	\$197,359	President	\$118,560	\$97,816	2024
Workforce Chaplaincy	CA	\$197,484	Chief Executive Officer	\$139,100	\$110,991	2024
Beauty For Ashes Ministries Inc	TN	\$187,796	Executive Director Vice Pres	\$29,500	\$29,500	2023
Randydon Ministries	MI	\$187,387	President	\$98,506	\$93,953	2024
New Life Christian Center Inc	IN	\$198,595	Pastor President	\$6,000	\$6,020	2023
Camp Christian Of Northeast Oklahoma Inc	OK	\$198,689	Executive Director	\$38,796	\$40,641	2023
The Profound Treasury Dharma Foundation Inc	NY	\$198,750	Treasurer & Executive Director	\$12,000	\$10,020	2024
Anchor House Inc	FL	\$186,398	Executive Director	\$52,820	\$45,852	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rogers Public Education Foundation	AR	\$200,270	Executive Di	\$52,500	\$56,142	2023
Institute For Biblical Counseling & Discipleship	LA	\$184,730	Managing Director	\$800	\$814	2024
Be The One Ministries	AR	\$184,620	President	\$22,266	\$23,810	2023
Shepherding The Nations	CA	\$201,635	Intern'l Dir	\$61,300	\$48,912	2024
Transformation Prayer Ministry	SC	\$183,294	Director	\$95,000	\$91,581	2024
Rawtools Inc	CO	\$202,903	Executive Director	\$59,900	\$54,643	2023
Webster Men Of Courage Inc	LA	\$203,025	Director	\$60,000	\$62,854	2023
Good News Radio Broadcasting Inc	AZ	\$182,391	President	\$114,600	\$101,843	2024
Child Evangelism Fellowship Eastern Pennsylvania	PA	\$203,630	Director	\$36,081	\$34,231	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 205 organizations. Compensation range \$814–\$198,521; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$192,827); for reference, expenses \$202,925 and assets \$78,889.

ROLE MATCH	David B Gambrell, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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)	53 rd
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	54 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 (David B Gambrell) 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 205 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,702 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 9, 2026.