

Upon The Rock

Executive Director / CEO

This analysis benchmarks the total compensation of **Mark D Brunner, Executive Director / CEO** (\$41,400) against **every comparable organization** that fit the selection criteria — **44** 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: Mark D Brunner — reported title "PRESIDENT/TR", 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 (X20).

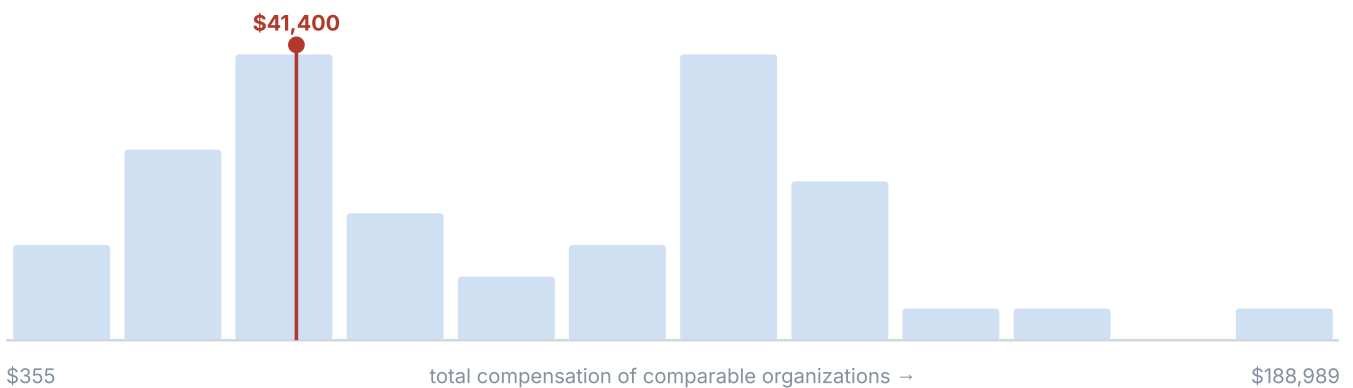
BUDGET Total revenue between \$225,767 and \$505,449 — 0.67x to 1.50x the subject's \$336,966 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20) + CO + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography

→ **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,685	\$35,161	\$67,742	\$102,473	\$122,232	\$41,400
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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 CO 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
House Of Israel Intl Ministries Inc	CO	\$332,689	Chairman And President	\$124,145	\$124,145	2024
Treasure Mountain Bible Camp	CO	\$322,791	Board Member/camp Director	\$19,200	\$19,767	2023
Rocky Mountain Police Chaplains	CO	\$355,724	Executive Director	\$24,000	\$24,709	2023
1st Street Church	CO	\$359,128	President	\$16,203	\$16,203	2024
Digital Great Commission Ministries	CO	\$362,781	President	\$42,766	\$44,029	2023
Whole Heart Ministries Inc	CO	\$308,371	Executive Dir.	\$99,198	\$102,128	2023
Hamere Noh Kidane Mehret Tigrayan Orthodox Church	CO	\$368,370	Prist	\$36,000	\$37,063	2023
Msc Family Restoration Center	CO	\$304,046	President/ Exec. Director	\$107,432	\$107,432	2024
Solid Rock Baptist Church	CO	\$372,568	Agyei-mensah	\$22,755	\$23,427	2023
Cityunite	CO	\$299,157	Executive Di	\$109,874	\$109,874	2024
Frontier Labourers For Christ	CO	\$375,320	Interim Executive Director	\$89,382	\$89,382	2024
Mercygift	CO	\$298,228	President	\$143,000	\$143,000	2024
Behrman Ministries Inc	CO	\$376,217	Pres/treasurer	\$33,602	\$34,595	2023
Trinity Outreach International Inc	CO	\$293,776	Pres/chairman	\$188,989	\$188,989	2024
Reclaim Ministries Inc	CO	\$385,307	President	\$100,800	\$100,800	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Church Reform & Revitalization Inc	CO	\$387,866	Director	\$75,000	\$77,215	2023
Be The Gift Incorporated	CO	\$390,793	Corporate President / Ceo	\$96,702	\$96,702	2024
The Refuge	CO	\$395,203	Cofounder	\$345	\$355	2023
Kalapa Media Inc	CO	\$395,489	Executive Director	\$19,650	\$19,650	2024
Cecil & Lisa Paxton	CO	\$276,742	President	\$34,283	\$34,283	2024
The Summit Mission Alliance	CO	\$276,303	Executive Director	\$63,423	\$61,788	2025
Crossroads Ministries Usa Inc	CO	\$273,812	President	\$43,353	\$43,353	2024
Activ8 Sports Inc	CO	\$404,800	President	\$100,000	\$100,000	2024
Journey Quest Inc	CO	\$405,780	Executive Dir.	\$85,167	\$85,167	2024
Mike Hoesch Ministries Inc	CO	\$266,888	President	\$48,000	\$48,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 44 organizations. Compensation range \$355–\$188,989; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$336,966); for reference, expenses \$403,355 and assets \$786,486.

ROLE MATCH Mark D Brunner, reported title "*PRESIDENT/TR*", 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 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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)	32 nd
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	32 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 (Mark D Brunner) 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 44 similarly situated organizations (Same NTEE sector (X20) + CO + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,400 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.