

# Solid Rock Development Corporation

Executive Director / CEO

EIN 920188944  
 TN · NTEE P20  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Deborah Gunn, Executive Director / CEO** (\$15,670) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

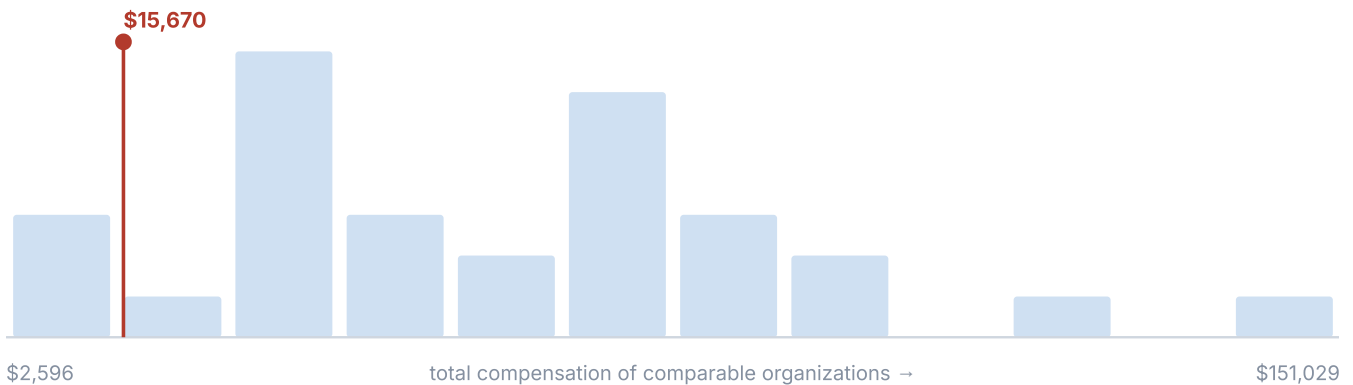
**Benchmarked executive:** Deborah Gunn — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (P20).
- BUDGET** Total revenue between \$195,023 and \$436,620 — 0.67x to 1.50x the subject's \$291,080 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (P20) + TN + budget 0.67–1.5x revenue.

**29** organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$19,606</b>	<b>\$33,728</b>	<b>\$53,124</b>	<b>\$75,000</b>	<b>\$92,446</b>	<b>\$15,670</b>
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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
<a href="#">Soaring Eagles II Inc</a>	TN	\$298,051	Officer	\$31,200	<b>\$31,200</b>	2024
<a href="#">Mustard Tree Ministries Inc</a>	TN	\$299,053	Farm Manager	\$38,126	<b>\$39,252</b>	2023
<a href="#">Bachman Center Council Inc</a>	TN	\$275,053	Executive Director	\$32,760	<b>\$33,728</b>	2023
<a href="#">The Hope Station</a>	TN	\$274,139	Executive Director	\$72,000	<b>\$72,000</b>	2024
<a href="#">United Ways Of Tennessee</a>	TN	\$308,603	Ceo	\$151,029	<b>\$151,029</b>	2024
<a href="#">Christian Community Services Inc</a>	TN	\$270,204	Executive Dir.	\$63,950	<b>\$65,839</b>	2023
<a href="#">Luke 14 Ministries</a>	TN	\$263,223	Chief Executive Officer	\$75,000	<b>\$75,000</b>	2024
<a href="#">Casa Of The Tennessee Valley</a>	TN	\$324,024	Executive Di	\$65,742	<b>\$67,684</b>	2023
<a href="#">Brenda's House Of Hope Inc</a>	TN	\$324,249	President	\$88,197	<b>\$88,197</b>	2024
<a href="#">Dial In Ministries Inc</a>	TN	\$255,422	President	\$2,596	<b>\$2,596</b>	2024
<a href="#">Smith County Help Center Inc</a>	TN	\$250,177	Director	\$38,355	<b>\$38,355</b>	2024
<a href="#">The Forsaken Children Inc</a>	TN	\$247,227	Communication Manager	\$29,649	<b>\$30,525</b>	2023
<a href="#">Love Helps Inc</a>	TN	\$244,242	Executive Director	\$119,056	<b>\$119,056</b>	2024
<a href="#">431 Ministries</a>	TN	\$242,034	President	\$70,137	<b>\$70,137</b>	2024
<a href="#">Bethesda House Ministries</a>	TN	\$241,366	Member	\$32,383	<b>\$32,383</b>	2024
<a href="#">A Step Ahead Foundation Tri-cities</a>	TN	\$342,375	Executive Di	\$65,000	<b>\$65,000</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Arewa Aid Inc</a>	TN	\$232,759	President	\$36,000	<b>\$37,063</b>	2023
<a href="#">South City Opportunity Revital</a>	TN	\$228,747	Executive Dir	\$85,902	<b>\$85,902</b>	2024
<a href="#">Sam Davis Memorial Association</a>	TN	\$216,549	Executive Director	\$50,900	<b>\$49,588</b>	2025
<a href="#">Apple Seeds Inc</a>	TN	\$208,913	Exec Director	\$61,704	<b>\$63,527</b>	2023
<a href="#">The Veranda Ministries Inc</a>	TN	\$207,550	Executive Di	\$51,600	<b>\$53,124</b>	2023
<a href="#">Trinity Community Commons</a>	TN	\$206,215	Executive Director	\$85,000	<b>\$85,000</b>	2024
<a href="#">Ashas Refuge</a>	TN	\$376,090	President-executive Director	\$42,000	<b>\$42,000</b>	2024
<a href="#">The Bridge House Inc</a>	TN	\$376,866	Executive Di	\$92,187	<b>\$92,187</b>	2024
<a href="#">Ken Turner Ministries</a>	TN	\$203,360	Board Member	\$90,800	<b>\$93,482</b>	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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 29 organizations. Compensation range \$2,596–\$151,029; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$291,080); for reference, expenses \$178,494 and assets \$4,863,658.

**ROLE MATCH** Deborah Gunn, reported title "*SECRETARY*", 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.**

**OUTLIERS** 1 peer 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	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	10 <sup>th</sup>

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 (Deborah Gunn) 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 29 similarly situated organizations (Same NTEE sector (P20) + TN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,670 is reasonable (approximately the 10<sup>th</sup> 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.