

Barnabas Resources

Executive Director / CEO

EIN 932458703

MN · NTEE X01

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Garth Warren, Executive Director / CEO** (\$218,000) against the **2000** closest of **2,070** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Garth Warren — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

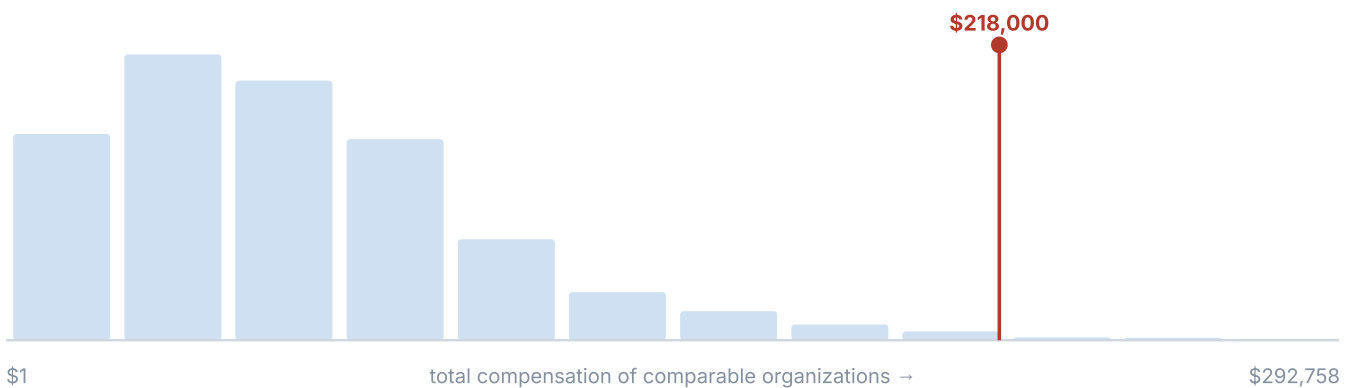
SECTOR Organizations sharing the subject's NTEE classification (X01).

BUDGET Total revenue between \$230,037 and \$515,008 — 0.67x to 1.50x the subject's \$343,339 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

2,070 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$15,557	\$31,466	\$56,390	\$86,239	\$120,223	\$218,000
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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 MN 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
Nefesh Hachaim Mentoring Inc	NJ	\$343,380	President	\$21,332	\$19,844	2023
Lift Ministries	TX	\$343,442	President	\$111,161	\$112,533	2024
Into The Deep	OR	\$343,187	Director Ceo	\$127,270	\$123,145	2023
West Texas Christian Ministries	TX	\$343,180	Secretary/treasurer	\$13,701	\$13,513	2025
St Mary & Pope Kyrillos Vi Coptic	MI	\$343,153	President	\$65,992	\$68,934	2024
Prepare International Nfp	NC	\$343,113	Director & Treasurer	\$49,500	\$51,762	2024
International Breakthrough Ministries Inc	TX	\$343,594	President	\$155,012	\$161,561	2023
Greater Things	TN	\$343,802	Secretary/treasurer And Board Member	\$4,780	\$5,235	2023
Christian Association Of Youth	KS	\$343,878	Executive Di	\$57,098	\$62,427	2024
The Journey Project	WA	\$342,793	Executive Director To August 2024	\$19,773	\$17,916	2024
City Gates Ministries	WA	\$343,917	President	\$45,019	\$40,791	2024
Liberated Living Ministries Inc	OK	\$343,980	President	\$122,400	\$140,429	2023
Wings Of Eagles International Inc	FL	\$342,635	Vice Preside	\$45,500	\$43,258	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nations Ablaze International	IL	\$342,634	President	\$60,000	\$59,697	2024
Ten 24 Inc	TX	\$342,607	President	\$68,255	\$71,139	2023
City Church Inc	AR	\$344,086	Secretary	\$49,420	\$56,219	2024
Windows Of Heaven Inc	CA	\$342,582	President	\$73,522	\$64,250	2024
Connectup Inc	PA	\$344,231	Executive Di	\$48,086	\$48,530	2024
Catholic Action For Faith And Family	CA	\$342,444	President	\$84,000	\$75,575	2023
Christian Campus Center At Uta Inc	TX	\$342,409	President	\$40,000	\$40,494	2024
Soul Care Institute	CO	\$344,293	President	\$45,000	\$44,958	2023
Save The Nations Ministries	KY	\$344,301	Director	\$63,414	\$70,986	2023
Christian Television Network Inc Ga	FL	\$342,334	President	\$7,630	\$7,468	2023
Woolman Hill Inc	MA	\$342,325	Executive Director	\$50,036	\$46,848	2023
Hamoreh Ministries	TX	\$342,313	President	\$85,172	\$86,224	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **2000** organizations. Compensation range \$1–\$292,758; filing years 2020–2025.

SIZE BASIS	Matched on total revenue (\$343,339); for reference, expenses \$262,907 and assets \$131,778.
ROLE MATCH	Garth Warren, reported title " <i>BOARD MEMBER</i> ", 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	67 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	57 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	99 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	99 th
All sources (D + E + F), adjusted	98 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 (Garth Warren) 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 2000 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$218,000 is reasonable (approximately the 99th 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.