

# Faith Ranch And Farms Fund

Executive Director / CEO

EIN 237227237  
 OH · NTEE X20I  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Cindy Smith, Executive Director / CEO** (\$36,010) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Cindy Smith — 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

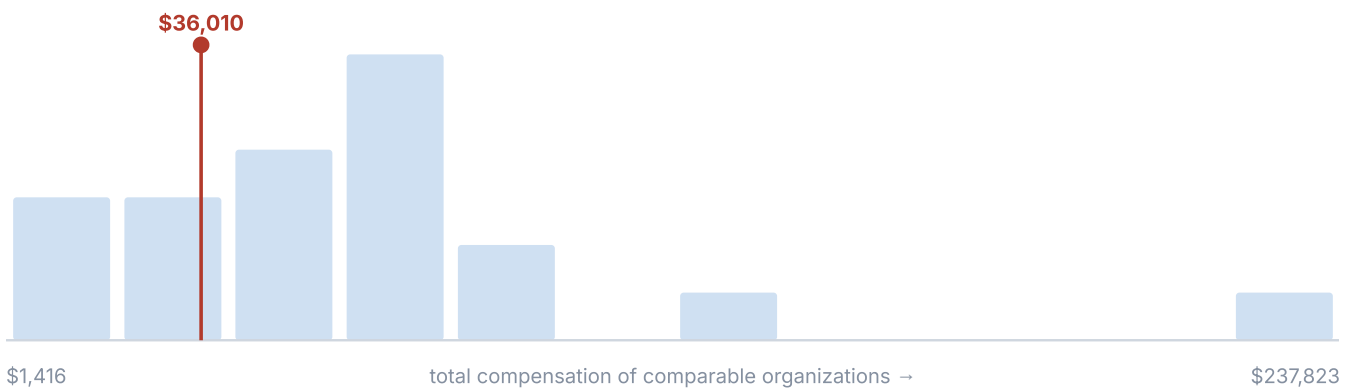
**SECTOR** Organizations sharing the subject's NTEE classification (X20I).

**BUDGET** Total revenue between \$315,540 and \$706,434 — 0.67x to 1.50x the subject's \$470,956 (the band tightens as size grows).

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

**20** organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,081	\$37,360	\$63,787	\$77,575	\$101,397	\$36,010
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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 OH 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="#">Xingu Mission</a>	OH	\$470,248	President	\$58,000	<b>\$59,713</b>	2023
<a href="#">Eyes Wide Open International</a>	OH	\$477,962	President	\$1,416	<b>\$1,416</b>	2024
<a href="#">Declare Worship Community</a>	OH	\$481,218	Executive Di	\$73,750	<b>\$73,750</b>	2024
<a href="#">Mission Of Mary Cooperative</a>	OH	\$493,057	Executive Director	\$77,328	<b>\$77,328</b>	2024
<a href="#">The Nehemiah Foundation Of</a>	OH	\$447,876	Executive Di	\$73,954	<b>\$73,954</b>	2024
<a href="#">86 Ministries</a>	OH	\$505,046	President	\$30,000	<b>\$30,886</b>	2023
<a href="#">Baptist Bible Hour Inc</a>	OH	\$432,705	Secretarytreasurer	\$3,300	<b>\$3,300</b>	2024
<a href="#">Equip Ministries International</a>	OH	\$418,880	Exec Director	\$76,070	<b>\$78,317</b>	2023
<a href="#">Ancient Path Ministries</a>	OH	\$410,815	Coo Managing Director	\$57,875	<b>\$59,584</b>	2023
<a href="#">Bishop Griffin Resource Center</a>	OH	\$545,853	Executive Di	\$97,928	<b>\$97,928</b>	2024
<a href="#">Tim Sheets Ministry</a>	OH	\$551,865	President	\$231,000	<b>\$237,823</b>	2023
<a href="#">Futurechurch</a>	OH	\$567,380	Executive Di	\$78,500	<b>\$80,819</b>	2023
<a href="#">Order Of The Common Life</a>	OH	\$358,788	Founding Director	\$33,336	<b>\$33,336</b>	2024
<a href="#">The Lore Family Ministries Inc</a>	OH	\$338,092	President	\$65,913	<b>\$67,860</b>	2023
<a href="#">Tom Short Campus Ministries</a>	OH	\$605,226	President	\$128,816	<b>\$132,621</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Mb Evidence Ministries Inc</a>	OH	\$332,684	President	\$37,591	<b>\$38,701</b>	2023
<a href="#">St Peter The Rock Media</a>	OH	\$611,778	Executive Director	\$53,308	<b>\$53,308</b>	2024
<a href="#">Wooster Outdoor Center Inc</a>	OH	\$329,585	Executive Di	\$41,425	<b>\$41,425</b>	2024
<a href="#">Jeremiah Tree Inc</a>	OH	\$315,907	Executive Director	\$12,183	<b>\$13,057</b>	2022
<a href="#">Dayton Shop Inc</a>	OH	\$650,044	President	\$74,675	<b>\$74,675</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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** 20 organizations. Compensation range \$1,416–\$237,823; filing years 2022–2024.

**SIZE BASIS** Matched on total revenue (\$470,956); for reference, expenses \$955,750 and assets \$1,718,334. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Cindy Smith, 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	<b>25<sup>th</sup></b>

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	30 <sup>th</sup>
All sources (D + E + F), adjusted	25 <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 (Cindy Smith) 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 20 similarly situated organizations (Same NTEE sector (X20) + OH + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,010 is reasonable (approximately the 25<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.