

Potter's Field Ministries Of Mt

Executive Director / CEO

EIN 412156936

MT · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael Rozell, Executive Director / CEO** (\$52,800) against **every comparable organization** that fit the selection criteria — **956** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

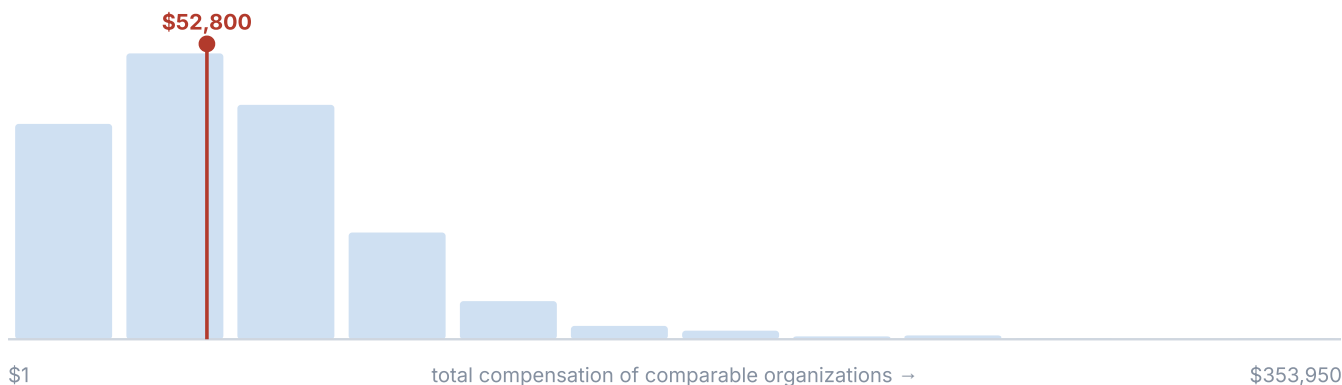
Benchmarked executive: Michael Rozell — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$247,422 and \$553,932 — 0.67x to 1.50x the subject's \$369,288 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

956 organizations qualified on sector, size, and geography → **956** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,602	\$30,573	\$53,137	\$81,030	\$109,398	\$52,800
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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 MT 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
Hearing & Receiving Christ Ministries Inc	TN	\$369,305	President	\$34,375	\$33,520	2024
From The Ground Up Ministries Inc	FL	\$369,257	Vpdirector	\$12,000	\$10,766	2023
Foundations Of Freedom Inc	FL	\$369,000	President	\$52,000	\$45,318	2024
Reino Capital	TX	\$369,607	Executive Director	\$106,090	\$98,450	2024
Men Of Armor Inc	NC	\$369,642	President	\$159,463	\$148,914	2025
Willow Christian Academy	CA	\$369,642	Program Dire	\$30,600	\$24,513	2024
Soar Columbia	SC	\$368,773	Executive Di	\$69,487	\$67,250	2024
A Commitment To Our Roots Inc	CA	\$369,823	President	\$83,500	\$68,864	2023
Japanese Christian Fellowship	CA	\$370,133	Internationa	\$37,404	\$30,848	2023
Christian Science Committee On	CA	\$370,153	Secretary	\$49,170	\$39,388	2024
Hamere Noh Kidane Mehret Tigrayan Orthodox Church	CO	\$368,370	Prist	\$36,000	\$32,969	2023
Ricardo Di Rocco Ministries	NC	\$370,217	President And Pastor	\$134,700	\$129,117	2024
Walking Tall Southern Oregon	OR	\$368,272	Director/pres	\$41,000	\$36,365	2023
Hidden Haven Christian Camp	KS	\$370,357	General Manager	\$48,714	\$48,822	2024
The Gathering Place	ME	\$368,166	Executive Di	\$74,452	\$71,204	2023
National Service Committee Of The Catholic Charismatic Renewal Of The Us	PA	\$370,688	Executive Director	\$94,725	\$87,633	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Time For Christ Inc	TX	\$367,676	Director/jail Ministries Chaplain	\$54,000	\$48,819	2025
God Centered Life Ministries	IL	\$371,243	President Founding Director	\$62,078	\$58,290	2023
Tapestry Counseling Of East Texas Inc	TX	\$371,445	Clinic Director	\$17,100	\$15,869	2024
Jesus Is The Answer Inc	CA	\$371,517	President	\$36,000	\$28,838	2024
Women On The Rock Inc	TX	\$371,578	Executive Di	\$45,000	\$41,759	2024
Regenerating Life Ministries Inc	GA	\$371,778	Teaching Pastor	\$132,550	\$127,292	2023
Nueva Vida Iglesia Baustista Independiente Fundamental	TX	\$366,740	Minister/pastor	\$94,500	\$93,986	2022
Christian Worship Center	NY	\$371,894	President	\$78,900	\$68,094	2023
Love Inc Of Clay County	MO	\$372,430	Executive Director	\$44,782	\$44,001	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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	956 organizations. Compensation range \$1–\$353,950; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$369,288); for reference, expenses \$179,509 and assets \$1,039,258. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Michael Rozell, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 24 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	50 th
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	49 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 (Michael Rozell) 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 956 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,800 is reasonable (approximately the 50th 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.