

Potter's Field Ranch Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Michael Rozell, Executive Director / CEO** (\$42,000) against **every comparable organization** that fit the selection criteria — **327** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

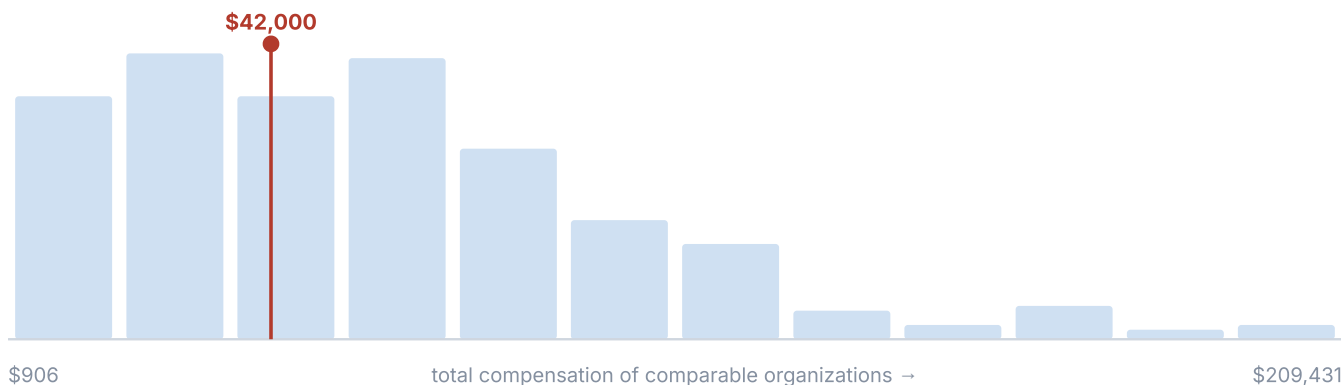
Benchmarked executive: Michael Rozell — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$218,372 and \$488,893 — 0.67x to 1.50x the subject's \$325,929 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21), nationwide + budget 0.67–1.5x revenue.

327 organizations qualified on sector, size, and geography → **327** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,399	\$28,092	\$53,336	\$78,373	\$111,643	\$42,000
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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 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
Thomas E Mcdaniels Ministries Inc	TX	\$326,067	President	\$42,073	\$37,923	2024
Plur Life Ministries	CA	\$326,909	President	\$76,092	\$59,206	2024
Family Fest Inc Christian Ministry Non Profit Org	MN	\$327,404	Executive Director	\$119,321	\$109,378	2023
Intern Academy Inc	AZ	\$328,045	President	\$90,000	\$77,993	2024
Greater Works Praise And Worship Centre	CA	\$323,094	President	\$75,134	\$58,460	2024
Focused Living Ministries	SC	\$322,932	President	\$83,100	\$80,425	2023
Refiners House	GA	\$322,813	President Ceo	\$41,905	\$39,088	2023
Arukah	CA	\$322,735	President	\$55,000	\$42,795	2024
Call Communications Group Inc	FL	\$322,017	President	\$90,000	\$76,185	2024
Lets Go Fishing Ministries Inc	CO	\$321,924	President	\$126,345	\$109,165	2024
Peace And Grace Ministries	IN	\$330,127	Vice Preside	\$65,000	\$63,590	2023
The Brook Ministries Inc	TX	\$331,955	Executive Dir.	\$84,000	\$75,714	2024
Brake Ministries International	FL	\$332,074	President	\$140,366	\$118,819	2024
Endurance With Jan & Dave Dravecky	KS	\$332,320	President	\$54,205	\$51,407	2025
Church Usa For Christ Corp	FL	\$319,351	D P	\$31,760	\$26,885	2024
Heartland Christian Broadcasters Inc	MN	\$318,985	Asst Secretary	\$63,008	\$56,100	2024
Baptist Church Planting Ministry	TN	\$333,361	President And General Director	\$160,444	\$151,966	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hovsepien Ministries Inc	CA	\$318,293	Executive Director	\$60,000	\$48,064	2023
The Single Mom Kc	KS	\$333,756	Executive Director	\$66,000	\$66,147	2023
Public Servants Prayer Inc	IN	\$333,943	President	\$60,000	\$57,015	2024
Awab The Association Of Welcoming And Affirming Baptists	KY	\$317,902	Executive Director	\$72,346	\$70,037	2024
Student Discipleship Ministries	TX	\$317,544	President	\$169,000	\$152,329	2024
Etowah Baptist Missions Center	AL	\$335,175	Executive Director	\$45,294	\$44,093	2024
Brookes Bible College	MO	\$316,565	President	\$80,000	\$76,351	2024
Bonnie Floyd Ministries	TX	\$316,455	President	\$60,000	\$55,679	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT cost of living and 2023 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 327 organizations. Compensation range \$906–\$209,431; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$325,929); for reference, expenses \$523,602 and assets \$672,374. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Michael Rozell, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	40 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	46 th
All sources (D + E + F), adjusted	39 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 327 similarly situated organizations (Same NTEE sector (X21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,000 is reasonable (approximately the 40th 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.