

# Rocky Mountain Ministries Inc

Executive Director / CEO

EIN 830238577  
 WY · NTEE N20Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **W Donald Landis, Executive Director / CEO** (\$55,000) against **every comparable organization** that fit the selection criteria — **78** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

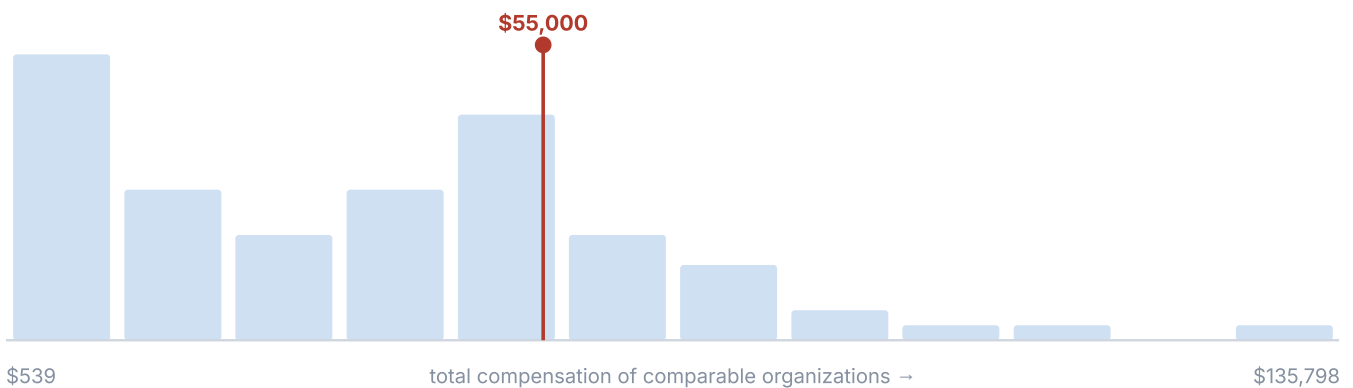
**Benchmarked executive:** W Donald Landis — reported title “CHAIRMAN”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (N20Z).
- BUDGET** Total revenue between \$188,952 and \$423,028 — 0.67x to 1.50x the subject's \$282,019 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

**78** organizations qualified on sector, size, and geography → **78** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,874	\$14,678	\$37,957	\$54,466	\$74,629	\$55,000
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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 WY 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="#">Huron Forest Camp Cedarridge Inc</a>	MI	\$281,822	Executive Camp Director	\$49,190	<b>\$47,415</b>	2024
<a href="#">Friends Of Wabun</a>	CT	\$280,796	Executive Director	\$80,000	<b>\$70,048</b>	2024
<a href="#">Camp O Bannon Of Licking County Inc</a>	OH	\$285,042	Executive Director	\$39,168	<b>\$39,886</b>	2023
<a href="#">Old Reliable Germantown Fair Inc</a>	KY	\$285,513	Treasurer	\$1,800	<b>\$1,760</b>	2025
<a href="#">Original Design</a>	SC	\$288,390	Executive Director	\$59,000	<b>\$57,481</b>	2024
<a href="#">Camp Tuckabatchee Inc</a>	IL	\$289,205	Executive Director	\$60,000	<b>\$55,086</b>	2024
<a href="#">Carry On Foundation</a>	UT	\$289,920	Executive Di	\$22,250	<b>\$21,894</b>	2023
<a href="#">Central New York Baptist Youth Camp Inc</a>	NY	\$290,010	Executive Director	\$58,791	<b>\$49,612</b>	2024
<a href="#">Living Waters Ministries Inc</a>	NY	\$290,063	President	\$45,000	<b>\$39,095</b>	2023
<a href="#">Why Not Now Inc</a>	IL	\$290,721	Executive Director	\$57,115	<b>\$52,437</b>	2024
<a href="#">Pine Grove Fish &amp; Game Protective Assoc</a>	PA	\$291,581	President	\$1,171	<b>\$1,091</b>	2024
<a href="#">Woods &amp; Water Christian Retreat Inc</a>	OH	\$293,911	Executive Di	\$60,859	<b>\$60,196</b>	2024
<a href="#">Nami Lehigh Valley</a>	PA	\$295,595	Executive Director	\$59,922	<b>\$57,453</b>	2023
<a href="#">Barton County Club Inc</a>	KS	\$267,097	Secretary	\$10,829	<b>\$10,925</b>	2024
<a href="#">Recreation Unlimited</a>	CA	\$297,394	President	\$74,025	<b>\$59,693</b>	2024
<a href="#">Florida Citrus Sports Foundation Inc</a>	FL	\$265,358	Chief Executive Officer	\$44,985	<b>\$39,465</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Johnson City Firefighters</a>	TN	\$265,352	President	\$3,900	<b>\$3,828</b>	2024
<a href="#">Barnyball</a>	WA	\$300,057	President	\$74,350	<b>\$64,000</b>	2023
<a href="#">The Handicapped Children's Camp For</a>	NY	\$262,959	Secretary	\$10,000	<b>\$8,439</b>	2024
<a href="#">Healing Farm Ministries</a>	SC	\$301,409	Executive Di	\$63,302	<b>\$61,672</b>	2024
<a href="#">Northern Lights Figure Skating Club Inc</a>	MN	\$304,434	Treasurer	\$599	<b>\$539</b>	2025
<a href="#">Lakeview Farms Mission</a>	MI	\$258,859	President	\$55,000	<b>\$54,581</b>	2023
<a href="#">Camp Opportunity Incorporated</a>	MD	\$305,621	Executive Director	\$110,000	<b>\$96,038</b>	2024
<a href="#">Feliciana Retreat And Conference Center Inc</a>	LA	\$305,864	Executive Director	\$73,679	<b>\$75,765</b>	2024
<a href="#">Central Oak Heights Association</a>	PA	\$306,112	Former Treasurer	\$1,400	<b>\$1,342</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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** 78 organizations. Compensation range \$539–\$135,798; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$282,019); for reference, expenses \$302,273 and assets \$63,076.

**ROLE MATCH** W Donald Landis, reported title "*CHAIRMAN*", 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** 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	67 <sup>th</sup>
Reportable pay only (column D), adjusted	77 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (W Donald Landis) 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 78 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,000 is reasonable (approximately the 76<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.