

# Fort Owen Ranch Foundation

Executive Director / CEO

EIN **832776593**  
 MT · NTEE X20  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Jacqueline Stevens, Executive Director / CEO** (\$18,462) against **every comparable organization** that fit the selection criteria — **610** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Jacqueline Stevens — reported title "EXEC DIR & C", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

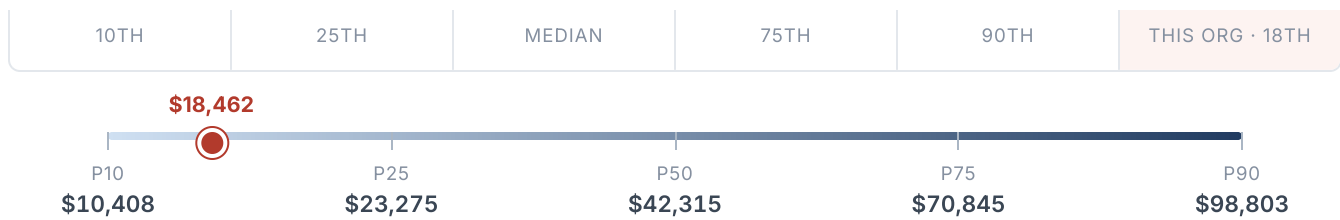
SECTOR	Organizations sharing the subject's NTEE classification (X20).
BUDGET	Total revenue between \$115,852 and \$259,371 — 0.67x to 1.50x the subject's \$172,914 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

**610** organizations qualified on sector, size, and geography → **610** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,408	\$23,275	\$42,315	\$70,845	\$98,803	<b>\$18,462</b>
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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
<a href="#">Iglesia Pentecostal Maranatha Inc</a>	NJ	\$172,843	President/priest	\$61,000	<b>\$50,525</b>	2023
<a href="#">Exchanged Life Ministries</a>	CO	\$173,368	Secretary	\$76,860	<b>\$68,371</b>	2023
<a href="#">Bay Area Christian Short Term</a>	CA	\$173,493	Ed Of Operation	\$54,994	<b>\$44,054</b>	2023
<a href="#">Hispanic Leadership Initiative</a>	NC	\$172,166	Executive Director	\$27,500	<b>\$24,944</b>	2025
<a href="#">The Strong Family Learning Cooperative</a>	AZ	\$173,820	Chair Person	\$8,000	<b>\$6,932</b>	2024
<a href="#">Pursue Ministries</a>	TN	\$173,906	Director-president	\$83,600	<b>\$79,183</b>	2024
<a href="#">Ancient Way Farm Inc</a>	GA	\$171,612	Executive Director	\$91,342	<b>\$82,757</b>	2024
<a href="#">Iglesia De Cristo Armonia Llamada Final</a>	CA	\$174,288	Bahena	\$46,000	<b>\$35,792</b>	2024
<a href="#">Heart Of Montana Love Inc</a>	MT	\$174,459	Executive Di	\$39,000	<b>\$37,881</b>	2024
<a href="#">Silver State Housing</a>	NV	\$170,784	Executive Director	\$86,965	<b>\$78,548</b>	2024
<a href="#">Tales From The Tour Inc</a>	AZ	\$175,132	Executive Director	\$100,000	<b>\$86,659</b>	2024
<a href="#">By Design Ministries International</a>	IL	\$170,622	President	\$48,600	<b>\$43,053</b>	2024
<a href="#">Messiah Project Inc</a>	MO	\$175,313	President	\$21,804	<b>\$20,809</b>	2024
<a href="#">Global Ministries Christian Church</a>	MA	\$175,339	Sr. Pastor	\$10,500	<b>\$8,502</b>	2024
<a href="#">St Raphael Center Inc</a>	OH	\$170,171	President	\$60,000	<b>\$57,263</b>	2024
<a href="#">Austin Global Ambassadors Inc</a>	TX	\$176,486	Chairman/executive Director	\$102,333	<b>\$92,239</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ron Degarde Ministries Inc</a>	MO	\$176,541	President	\$24,000	<b>\$22,905</b>	2024
<a href="#">Faithhealthinnovations Inc</a>	NC	\$169,108	Director, President (To 7/30/23)	\$444,897	<b>\$426,458</b>	2023
<a href="#">Audience Of One Inc</a>	IL	\$169,063	Executive Director	\$14,535	<b>\$13,256</b>	2023
<a href="#">Northstar Church Of The Arts</a>	NC	\$169,030	Executive Director	\$88,810	<b>\$82,687</b>	2024
<a href="#">Hope Harbor Inc</a>	GA	\$176,894	President	\$26,220	<b>\$23,756</b>	2024
<a href="#">Lifemark Ministries Db</a> <a href="#">Next Step</a>	TX	\$177,006	Executive Director	\$50,000	<b>\$45,068</b>	2024
<a href="#">Nudge Ministries</a>	GA	\$168,806	President	\$73,525	<b>\$66,616</b>	2024
<a href="#">Fgm Organizations Inc</a>	GA	\$177,036	Director	\$36,000	<b>\$32,617</b>	2024
<a href="#">Eagles Network Inc</a>	ID	\$177,122	President	\$5,000	<b>\$4,793</b>	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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	<b>610</b> organizations. Compensation range \$50–\$426,458; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$172,914); for reference, expenses \$279,326 and assets \$151,064. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Jacqueline Stevens, reported title " <i>EXEC DIR &amp; C</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	18 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	16 <sup>th</sup>
Reportable pay only (column D), adjusted	24 <sup>th</sup>
All sources (D + E + F), adjusted	18 <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 (Jacqueline Stevens) 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 610 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,462 is reasonable (approximately the 18<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.