

Second Mountain Ministries

Executive Director / CEO

EIN 850820241
 TX · NTEE Q33
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **L Ford Clark, Executive Director / CEO** (\$165,000) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: L Ford Clark — reported title “DIRECTOR”, 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 (Q33).

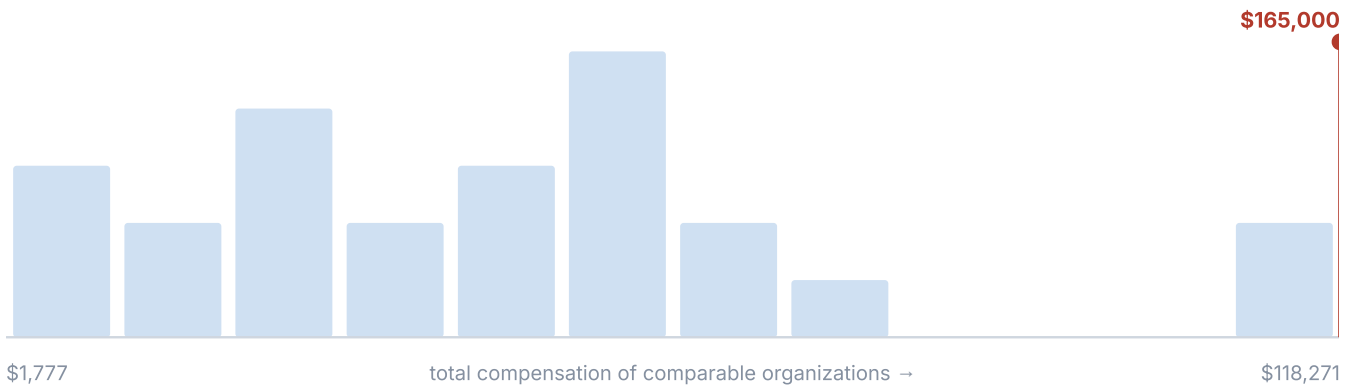
BUDGET Total revenue between \$178,437 and \$399,487 — 0.67x to 1.50x the subject's \$266,325 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Q33) + TX + budget 0.67–1.5x revenue.

24 organizations qualified on sector, size, and geography

→ **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,483	\$24,821	\$48,809	\$56,174	\$72,684	\$165,000
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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 TX 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
Cure Glaucoma Foundation	TX	\$267,724	Exec Dir/treas	\$25,738	\$25,000	2024
Troup Family Ministries Inc	TX	\$263,285	President	\$15,000	\$14,570	2024
Mercy Smiles International Outreach	TX	\$262,415	Board Member, Vice President, Former President	\$1,830	\$1,777	2024
Santiago Panama Mission Adventures	TX	\$262,033	President	\$18,300	\$17,775	2024
Upright Africa Inc	TX	\$272,522	Officer/founder	\$34,046	\$34,046	2023
Nations Training Institute Inc	TX	\$259,405	President	\$52,523	\$51,016	2024
Nicaragua Advances In Christian	TX	\$255,440	Board Member	\$40,800	\$39,629	2024
Life Essentials Foundation	TX	\$244,239	President	\$68,602	\$66,634	2024
New Hope For Cambodian Children	TX	\$305,993	President	\$32,075	\$30,352	2025
American Medical Institute Inc	TX	\$225,800	Director/manager	\$55,207	\$53,623	2024
Global Hope	TX	\$308,463	Executive Director	\$117,034	\$113,676	2024
Champions In Action Inc	TX	\$309,045	Board Chairm	\$10,000	\$9,713	2024
Elizabeth's Voice Inc	TX	\$213,569	President	\$10,160	\$10,160	2023
Holistic Christian Ministry	TX	\$210,264	Ceo	\$50,500	\$49,051	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Helping Oppressed People Everywhere	TX	\$323,194	Director	\$57,313	\$57,313	2023
Segner Ministries Inc	TX	\$327,437	Executive Dir.	\$50,595	\$49,143	2024
Ends Of The Earth Ministries Inc	TX	\$340,799	Board Member/sec/treas	\$77,500	\$75,277	2024
Aim4india	TX	\$342,503	Executive Dir.	\$65,167	\$65,167	2023
Canopy International Inc	TX	\$186,073	President And Director	\$121,764	\$118,271	2024
Aarti For Girls Inc	TX	\$347,788	Vp & Treasurer	\$25,000	\$24,283	2024
Get Up Project	TX	\$365,265	Executive Di	\$55,794	\$55,794	2023
Oasis Communities International Inc Ministries	TX	\$370,193	President	\$31,681	\$30,772	2024
Abandoned Little Angels Nhom Tinh Thuong	TX	\$370,370	Executive Director	\$50,000	\$48,566	2024
Building Everyones Success Together In West Africa	TX	\$387,914	Executive Director	\$53,648	\$52,109	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **24** organizations. Compensation range \$1,777–\$118,271; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$266,325); for reference, expenses \$277,478 and assets \$12,511.

ROLE MATCH L Ford Clark, reported title "*DIRECTOR*", 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 2 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	100 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 (L Ford Clark) 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 24 similarly situated organizations (Same NTEE sector (Q33) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$165,000 is reasonable (approximately the 100th 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.