

Living Water Fellowship Church

Executive Director / CEO

EIN 710918474

MN · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lee Beecher, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **363** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

Benchmarked executive: Lee Beecher — reported title "PASTOR", 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 (X20).
BUDGET	Total revenue between \$93,997 and \$210,442 — 0.67x to 1.50x the subject's \$140,295 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

363 organizations qualified on sector, size, and geography → **363** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,810	\$22,455	\$40,199	\$71,061	\$106,038	\$30,000
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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 MN 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
Quaker Hill Foundation Inc	IN	\$140,335	Executive Director	\$53,994	\$56,139	2025
Istoria Ministries Inc	OK	\$139,949	President	\$48,000	\$55,071	2023
Mercy Manor Inc	OH	\$141,047	Executive Director	\$25,000	\$26,797	2024
Beverly Crawford Ministries Inc	FL	\$141,058	President	\$13,963	\$13,275	2024
Invade Transitional Home And Ministries	AR	\$139,478	Chariman	\$22,017	\$25,046	2024
Episcopal Network For Stewardship Inc	CA	\$139,464	Executive Director	\$61,200	\$55,062	2023
People Loving People Inc	WI	\$141,330	President	\$55,362	\$58,514	2024
El Paso Palabra Viva	TX	\$141,466	Pastor Director	\$18,000	\$18,761	2023
Genon Ministries Inc	PA	\$138,944	Executive Di	\$45,162	\$46,925	2023
Byrd Ministries	HI	\$141,723	President/director	\$26,606	\$24,107	2024
Peter Snyder Ministries	AZ	\$141,972	President	\$70,500	\$68,617	2024
Kathie Davidson Ministries	TX	\$141,986	President	\$19,500	\$20,324	2023
Latter Glory Ministries	PA	\$142,392	President	\$12,600	\$12,716	2024
Suit Up Ministries	TX	\$142,508	Director	\$21,731	\$21,999	2024
Mary James Ministries Inc	CA	\$137,998	President	\$50,000	\$44,985	2023
Mission 15-21	OR	\$143,482	President	\$45,360	\$42,631	2024
Rock Builders Christian Ministries	CA	\$137,009	President	\$23,250	\$20,318	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Coffee Connection Inc	KS	\$136,665	Employee	\$32,490	\$36,572	2023
Shepherds Rest Ministries Inc	GA	\$136,653	President	\$36,536	\$37,178	2024
Strategies4life Inc	FL	\$143,943	Director	\$2,000	\$1,901	2024
Lift Jesus Higher Fellowship Inc	NY	\$136,640	Presiding Officer	\$40,000	\$36,580	2024
The Ezra Project Inc	CO	\$136,449	President	\$53,100	\$51,529	2024
Ron Jones Ministries Inc	VA	\$144,758	Secretary	\$6,250	\$5,950	2025
Jonathan Del Turco Ministries Inc	MA	\$144,922	President	\$140,625	\$127,888	2024
The Keshar Project	IL	\$135,655	President	\$101,600	\$101,086	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	363 organizations. Compensation range \$1–\$478,969; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$140,295); for reference, expenses \$134,060 and assets \$434,825.
ROLE MATCH	Lee Beecher, reported title <i>"PASTOR"</i> , 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	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	34 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	34 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 (Lee Beecher) 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 363 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 34th 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.