

The Pine Cove Foundation

Executive Director / CEO

EIN 752899510

TX · NTEE X11

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Reed Livesay, Executive Director / CEO** (\$84,499) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

Benchmarked executive: Reed Livesay — reported title “President & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (X11).

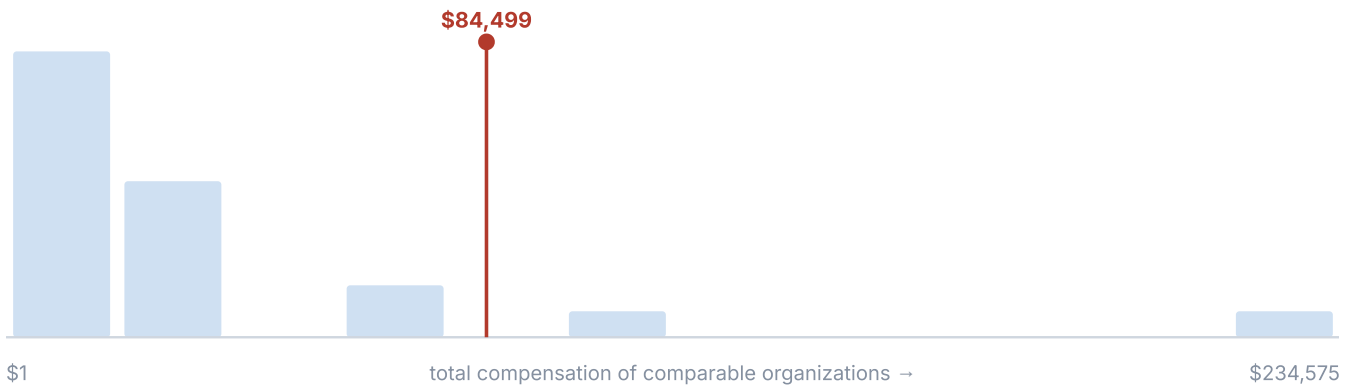
BUDGET Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography

→ **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,665	\$8,956	\$18,402	\$31,295	\$74,717	\$84,499
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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
Resurrection Tabernacle Church Of Deliverance	KY	\$0	President	\$1,550	\$1,665	2024
Discovery House Publishers	MI	\$0	President	\$29,172	\$30,101	2024
Intentional Life Events	AZ	\$0	President/ceo	\$19,140	\$18,402	2024
Youth With A Mission Bridge Ne	VA	\$0	Officer	\$9,278	\$8,956	2024
Gracious Ministries Inc	VA	\$0	Williams	\$11,520	\$11,120	2024
Alex Hill Ministries	MI	\$0	Director	\$1	\$1	2024
Jma Ministries Inc	GA	\$0	Ceo	\$35,539	\$35,723	2024
Greater Christian Love Church	TX	\$0	Secretary	\$25,000	\$25,000	2024
Iglesia Misionera Eslabon De D	FL	\$0	Pastor/pres	\$14,400	\$13,523	2024
Global Spheres Inc	TX	\$0	President	\$117,887	\$114,848	2025
Rth Community Center Realty Inc	MA	\$0	Exec. Direct	\$33,227	\$29,849	2024
Prem Prakash Corporation	IN	\$0	Priest	\$10,800	\$11,722	2023
Brothers Of Mercy Holding Inc	NY	\$0	Non-voting Board Member/corp Ceo	\$21,964	\$19,841	2024
Lithuanian Catholic Federation Atetis Incorporated	IN	\$0	Director	\$4	\$4	2024
Wayside Cross Ministries Title Holding	IL	\$0	Treasurer	\$16,267	\$16,459	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dionny Baez Ministries Inc	FL	\$0	Dvp	\$32,367	\$31,295	2023
John 17 Ministries	IN	\$0	President	\$66,798	\$72,500	2023
Iglesia Cristiana Odre Nuevo Inc	FL	\$0	President	\$6,956	\$6,725	2023
Group Ministries Inc	NY	\$0	Executive Dir.	\$4,250	\$3,953	2023
Integritus Healthcare Inc	MA	\$0	President & Ceo	\$80,787	\$74,717	2023
International Christian	TX	\$0	President/ch	\$227,845	\$234,575	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 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	21 organizations. Compensation range \$1–\$234,575; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$0 and assets \$81,914.
ROLE MATCH	Reed Livesay, reported title " <i>President & CEO</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	4 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	90 th
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	86 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 (Reed Livesay) 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 21 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$84,499 is reasonable (approximately the 90th 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.