

Lighthouse Community Center

Executive Director / CEO

EIN 840501271

WA · NTEE O55

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Samuel Garza, Executive Director / CEO** (\$46,123) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (O55).

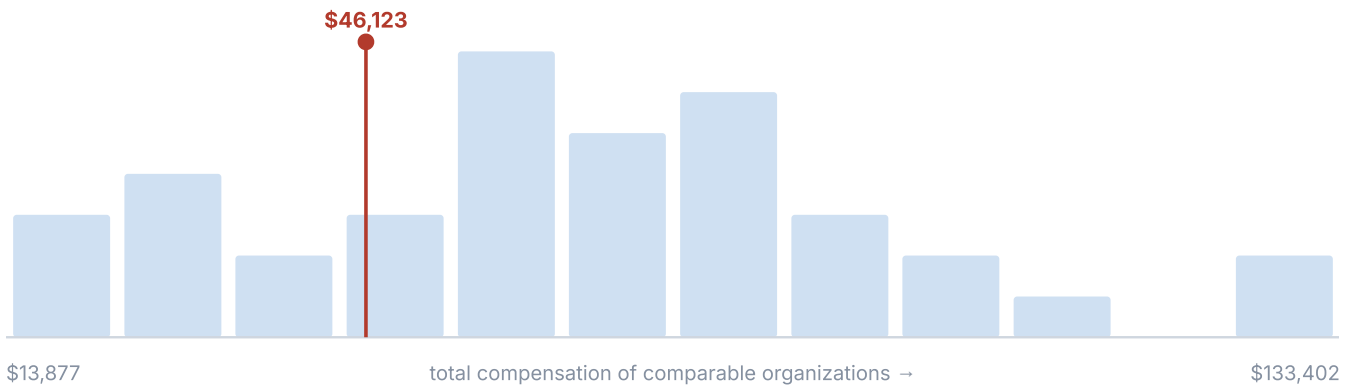
BUDGET Total revenue between \$166,621 and \$373,033 — 0.67x to 1.50x the subject's \$248,689 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O55), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography

→ **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,881	\$46,084	\$65,297	\$82,084	\$99,715	\$46,123
----------	----------	----------	----------	----------	----------



■ 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 WA 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
Kansas Bible Camp Inc	KS	\$243,192	Director	\$20,860	\$23,818	2025
Anglican Youth Ministry	NC	\$255,273	Acting Director	\$44,084	\$49,417	2024
Urban Church Advocates	IL	\$255,801	President	\$55,000	\$57,150	2025
Arizona Urban Youth Ministries	AZ	\$256,762	Program Manager	\$64,604	\$67,406	2024
Child Evangelism Fellowship Of Ches	PA	\$239,760	Director	\$77,416	\$86,230	2023
Seal Team Ministries Inc	GA	\$230,727	Executive Director	\$122,293	\$133,402	2024
Haven On The Rock	WY	\$230,495	Executive Director	\$30,000	\$34,851	2024
Mountain Fountain Creations	CO	\$228,864	President	\$43,965	\$45,736	2024
Kings Kids El Paso Inc	TX	\$269,908	Outreach	\$72,000	\$78,136	2024
East Michigan Youth For Christ	MI	\$225,951	Executive Dir	\$73,500	\$82,304	2024
Anhar Institute	GA	\$271,596	Executive Director	\$34,000	\$37,089	2024
Twin Peaks Bible Camp	CO	\$272,620	Executive Director	\$58,999	\$63,188	2023
Generation Life	PA	\$275,422	Director	\$15,440	\$16,704	2024
E2ten Mission	CA	\$279,547	President	\$27,242	\$25,520	2024
Next Generation Ministries Inc	LA	\$283,541	Ceo, Director	\$60,360	\$72,106	2024
Kids First Family Fellowship Inc	GA	\$213,285	Director	\$23,867	\$26,035	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Child Evangelism Fellowship Inc	KS	\$212,981	State Director Employee	\$110,400	\$129,394	2024
Platte Valley Area Youth For Christ	NE	\$210,193	Executive Di	\$65,000	\$73,891	2025
Stars Sports Club	SC	\$290,193	Executive Di	\$90,090	\$99,336	2025
Child Evangelism Fellowship Of Nh Inc	NH	\$203,030	Secretary	\$32,234	\$33,244	2023
Child Evangelism Fellowship Inc Of Schuylkill County	PA	\$200,490	Director	\$42,310	\$47,127	2023
Metro Atlanta Youth For Christ Inc	GA	\$302,522	Executive Director	\$94,662	\$100,599	2025
Youth With A Mission West Virginia	WV	\$194,181	President	\$47,482	\$54,337	2025
Brilla Soccer Ministries Inc	MS	\$304,918	Executive Director	\$70,833	\$85,587	2024
Celebrate Ministries Inc	MI	\$189,084	President	\$67,613	\$75,712	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	38 organizations. Compensation range \$13,877–\$133,402; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$248,689); for reference, expenses \$251,770 and assets \$3,536.
ROLE MATCH	Samuel Garza, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	26 th
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	26 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 (Samuel Garza) 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 38 similarly situated organizations (Same NTEE sector (O55), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,123 is reasonable (approximately the 26th 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.