

# Livingwaterinme Ministries

Executive Director / CEO

EIN 842163056

CA · NTEE X20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **William Manduca, Executive Director / CEO** (\$1,000) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** William Manduca — reported title "Secretary", 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).

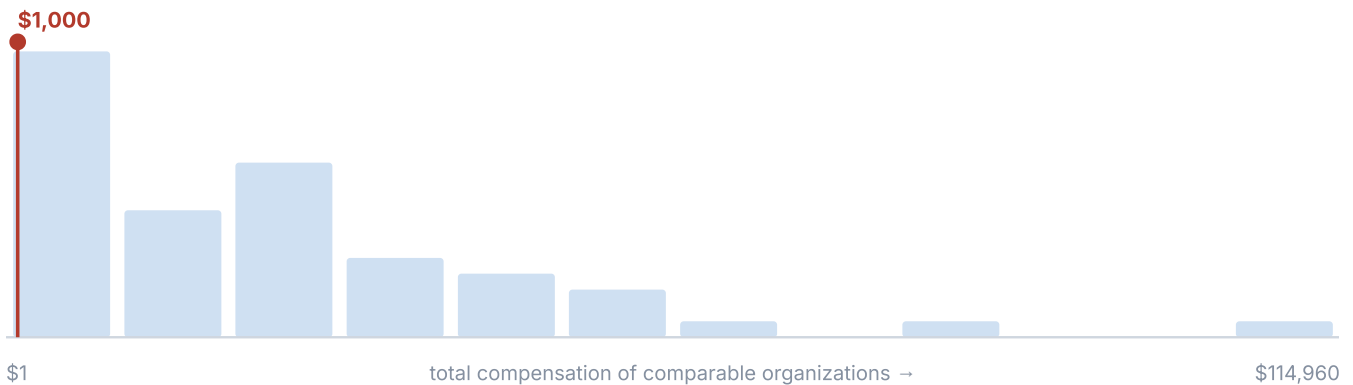
**BUDGET** Total revenue between \$27,650 and \$61,905 — 0.67x to 1.50x the subject's \$41,270 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X20), nationwide + budget 0.67–1.5x revenue.

**52** organizations qualified on sector, size, and geography

→ **52** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,099

\$6,147

\$19,607

\$32,263

\$48,370

\$1,000



## ■ 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 CA 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="#">Dueitt Ministries Inc</a>	TX	\$41,571	President	\$18,000	<b>\$20,254</b>	2024
<a href="#">Amazing Vision Gospel Ministry</a>	CA	\$42,256	Ceo	\$42,000	<b>\$40,795</b>	2024
<a href="#">Le Rucher Mercy Ministries</a>	WA	\$42,380	Secretary	\$30,721	<b>\$31,853</b>	2023
<a href="#">Rex And Lois Burgher Ministries Inc</a>	PA	\$40,158	President	\$14,950	<b>\$17,265</b>	2023
<a href="#">Apostle Born Ministries Inc</a>	TX	\$39,874	President	\$102,168	<b>\$114,960</b>	2024
<a href="#">Jesus Is Enough Corp</a>	ID	\$39,825	Secretary	\$8,732	<b>\$10,448</b>	2024
<a href="#">Philadelphia Bible Institute College &amp; Seminary In</a>	MD	\$39,200	President	\$500	<b>\$526</b>	2024
<a href="#">John C Vaughn Evangelistic</a>	SC	\$39,105	Director	\$4,150	<b>\$4,870</b>	2024
<a href="#">Compass Coach And Consulting</a>	SC	\$43,628	Director	\$46,800	<b>\$56,542</b>	2023
<a href="#">Land In Between Ministry</a>	VA	\$38,457	Officer	\$57,300	<b>\$62,233</b>	2024
<a href="#">Fruit Bearing Ministries Of Durham</a>	NC	\$44,247	President/se	\$5,000	<b>\$5,812</b>	2024
<a href="#">The Living Truth Holiness Church Of God Inc</a>	NJ	\$37,873	President	\$3,500	<b>\$3,516</b>	2024
<a href="#">Masters Harvest</a>	TX	\$44,687	President	\$22,770	<b>\$26,378</b>	2023
<a href="#">Angel Rock Charities</a>	LA	\$37,662	President	\$27,500	<b>\$35,068</b>	2023
<a href="#">The Edge Ministries Inc</a>	IL	\$45,523	Manager	\$7,090	<b>\$7,841</b>	2024
<a href="#">Calvary Chapel Santa Paula</a>	CA	\$45,689	President	\$29,400	<b>\$28,557</b>	2024
<a href="#">House Of Hope Church</a>	CA	\$36,386	Ceo	\$1	<b>\$1</b>	2024
<a href="#">Greater Tree Of Life Missionary Baptist Church</a>	MI	\$46,385	Pastor	\$17,650	<b>\$21,098</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">New Mexico Family Action Foundation</a>	NM	\$36,067	Executive Dir.	\$36,000	<b>\$43,554</b>	2024
<a href="#">Bozrah International Ministries Inc</a>	CT	\$46,666	Executive Director	\$1,020	<b>\$1,108</b>	2023
<a href="#">Teach All Nations Inc</a>	PA	\$46,687	President	\$898	<b>\$1,007</b>	2024
<a href="#">New Generation Apostolic Holiness</a>	FL	\$34,782	President	\$13,570	<b>\$14,340</b>	2024
<a href="#">Cpc Prescott Holding Co</a>	AZ	\$48,943	Executive Dir.	\$6,188	<b>\$6,694</b>	2024
<a href="#">Free In Christ Prison Ministries Inc</a>	NC	\$49,101	President	\$21,600	<b>\$25,105</b>	2024
<a href="#">Institute For Christian Renewal</a>	NH	\$32,774	Executive Director	\$21,000	<b>\$21,812</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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** 52 organizations. Compensation range \$1–\$114,960; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$41,270); for reference, expenses \$60,441 and assets \$3,181. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** William Manduca, reported title *"Secretary"*, 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** 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	8 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	6 <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 (William Manduca) 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 52 similarly situated organizations (Same NTEE sector (X20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,000 is reasonable (approximately the 6<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.