

Lifewater Inc

Executive Director / CEO

EIN 953987142
 AR · NTEE C32Z
 FY ending 2024-12-31
June 10, 2026

This analysis benchmarks the total compensation of **David Levan, Executive Director / CEO** (\$65,583) against **every comparable organization** that fit the selection criteria — **99** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

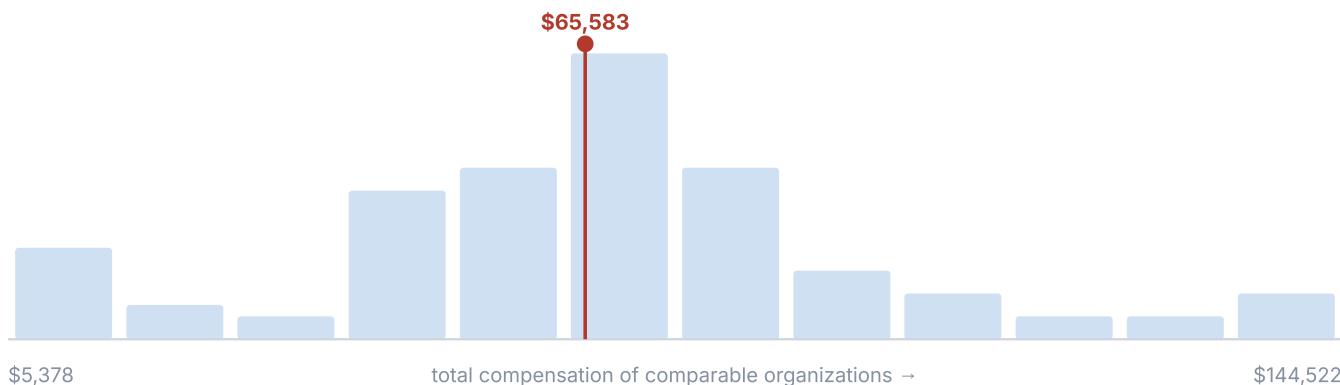
Benchmarked executive: David Levan — reported title “PRESIDENT/CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C32Z).
BUDGET	Total revenue between \$318,035 and \$712,020 — 0.67x to 1.50x the subject's \$474,680 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C32), nationwide + budget 0.67–1.5x revenue.

99 organizations qualified on sector, size, and geography → **99** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,790	\$50,561	\$67,711	\$81,303	\$99,347	\$65,583
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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 AR 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
Lake Waramaug Task Force Inc	CT	\$476,333	Executive Director	\$91,115	\$78,247	2023
Atchafalaya Basinkeeper Inc	LA	\$477,796	Executive Director	\$71,560	\$70,101	2024
Calapooia Watershed Council	OR	\$470,356	Executive Dir.	\$82,683	\$68,310	2024
Elakha Alliance	OR	\$479,406	Executive Dir.	\$100,833	\$85,766	2023
Santa Clara River Conservancy	CA	\$481,302	Executive Director	\$128,469	\$98,691	2024
Arkansas River Watershed Collaborative	CO	\$467,784	Executive Director	\$84,464	\$72,053	2024
Bighorn River Alliance	MT	\$487,540	Executive Director	\$82,957	\$79,554	2024
Savannah Riverkeeper Inc	GA	\$461,387	Executive Di	\$53,880	\$48,197	2024
Luckiamute Watershed Council	OR	\$458,859	Exec Directo	\$28,333	\$23,408	2024
Gloucester Fishing Community Preservation Fund Inc	MA	\$490,600	Executive Director/director	\$105,000	\$83,942	2024
Lloyd Center For The Environment Inc	MA	\$494,849	Executive Director	\$90,056	\$74,121	2023
Middle Colorado Watershed Council	CO	\$454,149	Executive Director	\$93,526	\$82,140	2023
Colorado Watershed Assembly	CO	\$453,242	Executive Director	\$72,000	\$63,235	2023
Coastal Watershed Council	CA	\$497,221	Executive Dir.	\$110,000	\$86,999	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of The River Foundation	KS	\$497,665	Executive Di	\$48,000	\$47,496	2023
Southeastern Wisconsin Watersheds Trust Inc	WI	\$498,776	Executive Director	\$103,329	\$96,004	2024
Leading From Within	CA	\$500,842	Executive Director	\$119,583	\$94,578	2023
National Watershed Coalition	OK	\$446,831	Executive Director	\$132,000	\$125,977	2025
Great River Passage Conservancy	MN	\$444,881	Executive Director	\$154,688	\$135,981	2024
Deschutes River Alliance	OR	\$505,975	Executive Director	\$116,200	\$96,001	2024
Lake Stewards Of Maine - Maine	ME	\$506,329	Executive Director	\$88,730	\$79,044	2024
Chesapeake Stormwater Network Inc	MD	\$511,702	Executive Director	\$122,526	\$99,282	2025
Powder Basin Watershed Council	OR	\$512,511	Executive Dir.	\$65,505	\$55,717	2023
The California Water Impact Network	CA	\$512,727	Secretary	\$58,881	\$45,233	2024
Khm International	HI	\$435,307	Exec Director	\$74,675	\$59,479	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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 **99** organizations. Compensation range \$5,378–\$144,522; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$474,680); for reference, expenses \$2,134,694 and assets \$0. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	David Levan, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	44 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	16 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 (David Levan) 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 10, 2026, comparing compensation against 99 similarly situated organizations (Same NTEE sector (C32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,583 is reasonable (approximately the 44th 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 10, 2026.