

Rivers Of Recovery

Executive Director / CEO

EIN 262260491
 MN · NTEE N67
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Amy Simon, Executive Director / CEO** (\$103,142) 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 **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

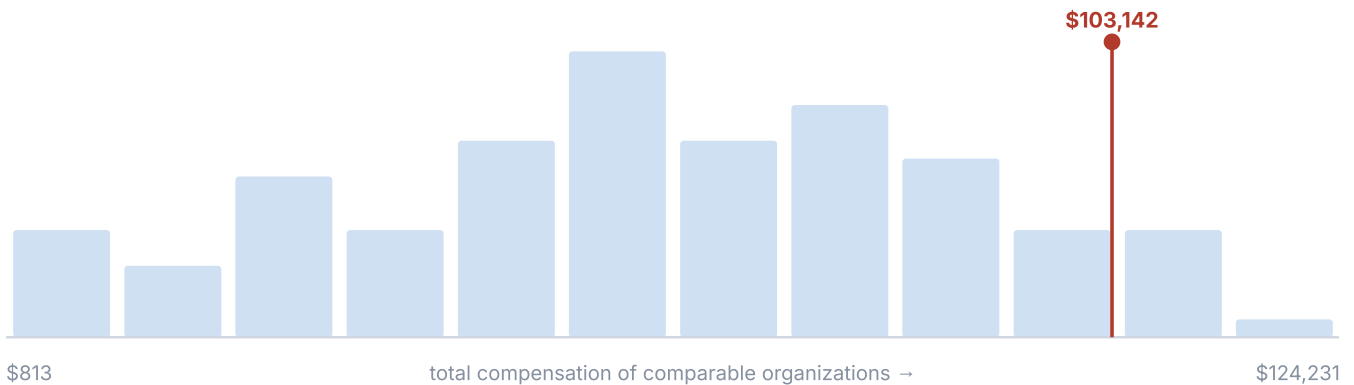
Benchmarked executive: Amy Simon — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (N67).
- BUDGET Total revenue between \$322,273 and \$721,507 — 0.67x to 1.50x the subject's \$481,005 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (N67), 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



\$22,374	\$40,596	\$61,834	\$79,850	\$98,522	\$103,142
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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
North Suburban Instructional Aquatics I	MN	\$483,175	Director/head Coach	\$78,683	\$78,683	2024
Pacifica Sea Lions Aquatic Club Inc	CA	\$474,920	Head Coach	\$98,471	\$86,053	2024
Minneapolis Rowing Club	MN	\$473,598	Club Administrator	\$44,793	\$46,116	2023
American Volkssport Associationinc	TX	\$472,967	Ceo/presiden	\$106,513	\$107,828	2024
Eagle Aquatics Inc	TX	\$489,670	President	\$40,500	\$42,211	2023
Kc Swim Academy And Infant Aquatics	MO	\$471,968	President	\$34,000	\$37,521	2023
Greensboro Swimming Association Inc	NC	\$471,477	Head Coach	\$103,234	\$107,951	2024
Gig Harbor Junior Sailing	WA	\$470,312	Sailing Director (Non-voting)	\$59,518	\$53,928	2024
Hp Aquatics Club	IL	\$467,529	Head Of Operations	\$68,922	\$70,599	2023
Elmbrook Swim Club Ltd	WI	\$464,905	Head Coach	\$95,843	\$101,299	2024
Munster Swim Club Inc	IN	\$464,663	Head Coach	\$84,532	\$87,891	2025
St Augustine Yacht Club Sallin	FL	\$461,523	Manager	\$82,600	\$78,530	2024
Back Bay Aquatics Foundation	CA	\$460,320	President	\$50,484	\$44,117	2024
Northern Kentucky Clippers Swimming Inc	KY	\$503,190	Head Coach	\$78,750	\$83,417	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mundelein Mustang Swim Club	IL	\$458,367	Chief Executive Officer	\$74,704	\$72,410	2025
Santa Maria Swim Club Inc	CA	\$505,532	Headcoach/mgr	\$68,675	\$61,787	2023
Rocket Aquatics Inc	WI	\$506,357	Head Coach/board Member	\$117,540	\$124,231	2024
Peoria Area Water Wizards Inc	IL	\$508,031	Head Coach	\$62,000	\$61,687	2024
Thunder Inc	TN	\$451,570	Director/coach	\$80,000	\$85,103	2024
Bare Hill Rowing Association Inc	MA	\$450,700	Program Director	\$56,875	\$51,724	2024
Lakeshore Swim Club Corp	OH	\$450,349	Head Coach	\$62,404	\$66,891	2024
Spokane Waves Aquatic Team	WA	\$447,497	Head Coach	\$66,700	\$62,220	2023
Utah Valley Aquatics Inc	UT	\$514,929	Treasurer	\$17,112	\$17,724	2024
Canal Dock Boathouse Incorporated	CT	\$515,863	Executive Director	\$76,173	\$74,415	2023
Lincoln Park Boat Club	IL	\$516,466	Executive Dir.	\$106,873	\$106,333	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 **99** organizations. Compensation range \$813–\$124,231; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$481,005); for reference, expenses \$476,600 and assets \$136,643.

ROLE MATCH Amy Simon, reported title "*EXECUTIVE DIRECTOR*", 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	93 rd
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	93 rd

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 (Amy Simon) 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 99 similarly situated organizations (Same NTEE sector (N67), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$103,142 is reasonable (approximately the 93rd 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.