

# Rising River Corporation

Executive Director / CEO

EIN **341964689**  
 OH · NTEE B99  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **J L Halberg, Executive Director / CEO** (\$44,950) against **every comparable organization** that fit the selection criteria — **343** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47<sup>th</sup>** percentile of comparable organizations within the typical range

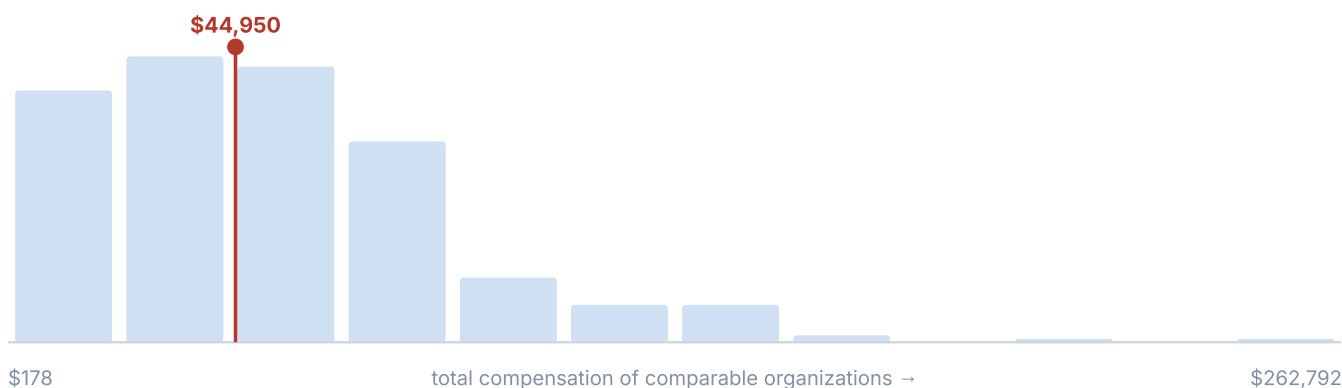
**Benchmarked executive:** J L Halberg — reported title “MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B99).
- BUDGET** Total revenue between \$157,247 and \$352,047 — 0.67x to 1.50x the subject's \$234,698 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

**343** organizations qualified on sector, size, and geography → **343** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$9,785	\$27,648	\$46,400	\$70,615	\$97,871	\$44,950
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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 OH 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="#">Mental Health Association Of Portland</a>	OR	\$235,080	Secretary	\$41,232	<b>\$37,220</b>	2023
<a href="#">Journalism And Women Symposium</a>	MI	\$233,838	Executive Director	\$54,667	<b>\$54,848</b>	2023
<a href="#">Osiris Organization</a>	MN	\$235,558	Executive Director	\$41,250	<b>\$38,483</b>	2024
<a href="#">Grand Valley Equine Assisted</a>	CO	\$233,800	President	\$17,769	<b>\$16,087</b>	2024
<a href="#">Teachers Association Of Lee County</a>	FL	\$233,694	Vice President	\$2,099	<b>\$1,862</b>	2024
<a href="#">New York State Science Olympiad Inc</a>	NY	\$233,412	Treasurer	\$13,500	<b>\$11,221</b>	2025
<a href="#">Texas Youth Foundation</a>	TX	\$236,240	Founder & President	\$52,768	<b>\$49,836</b>	2024
<a href="#">Building From Below</a>	NC	\$236,855	President	\$33,800	<b>\$32,974</b>	2024
<a href="#">New Beginnings Pregnancy Services Inc</a>	AR	\$232,407	Director	\$42,414	<b>\$45,013</b>	2024
<a href="#">Youthlaunch Inc</a>	TX	\$232,340	Executive Director	\$108,333	<b>\$99,678</b>	2025
<a href="#">Bluegrass Institute For Public Policy So</a>	KY	\$232,293	President	\$64,834	<b>\$64,070</b>	2025
<a href="#">Litcamp</a>	CA	\$237,327	Executive Dir.	\$49,000	<b>\$38,919</b>	2025
<a href="#">South Dakota Education Equity Coalition</a>	SD	\$237,679	Executive Director	\$146,490	<b>\$152,642</b>	2024
<a href="#">New York Theological Education Center Inc</a>	NY	\$237,887	President	\$65,081	<b>\$55,524</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Little Lobbyists Family Alliance</a>	MD	\$231,498	Executive Director	\$80,000	<b>\$70,615</b>	2024
<a href="#">Vehicle For Change Inc</a>	OH	\$231,281	Executive Di	\$20,000	<b>\$20,000</b>	2024
<a href="#">Refugee Youth Solidarity Through Education</a>	RI	\$238,134	Executive Director	\$80,000	<b>\$72,426</b>	2024
<a href="#">Unscripted Learning</a>	CA	\$238,654	Executive Director	\$40,009	<b>\$33,582</b>	2023
<a href="#">Wikitungues Inc</a>	NY	\$230,663	Executive Director	\$59,796	<b>\$52,522</b>	2023
<a href="#">Washington County Leadership</a>	MD	\$239,160	Executive Di	\$94,136	<b>\$83,093</b>	2024
<a href="#">Pharmacy Leadership &amp; Education</a>	MI	\$239,271	Board Member	\$6,515	<b>\$6,536</b>	2023
<a href="#">Elim Childrens Center Inc</a>	MN	\$239,451	President/ceo	\$137,532	<b>\$128,307</b>	2024
<a href="#">The Partnership For Excellence</a>	OH	\$229,942	President &	\$152,192	<b>\$156,687</b>	2023
<a href="#">Lifewerks Inc</a>	PA	\$229,096	President	\$3,000	<b>\$2,825</b>	2024
<a href="#">Center For Learn Local</a>	MI	\$240,441	Cio	\$43,000	<b>\$43,142</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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** 343 organizations. Compensation range \$178–\$262,792; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$234,698); for reference, expenses \$224,722 and assets \$6,789.

ROLE MATCH	J L Halberg, reported title "MANAGER", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	47 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	41 <sup>st</sup>
Reportable pay only (column D), adjusted	50 <sup>th</sup>
All sources (D + E + F), adjusted	42 <sup>nd</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 (J L Halberg) 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 343 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,950 is reasonable (approximately the 47<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.