

# Rivers Health Scholarship

Executive Director / CEO

EIN 550649849

WV · NTEE E22I

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Kevin Yingling, Executive Director / CEO** (\$28,699) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23<sup>rd</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Kevin Yingling — 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 (E22I).
BUDGET	Total revenue between \$279,207 and \$625,090 — 0.67x to 1.50x the subject's \$416,727 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E22), nationwide + budget 0.67–1.5x revenue.

**35** organizations qualified on sector, size, and geography → **35** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,362	\$30,701	\$53,421	\$93,556	\$185,171	\$28,699
----------	----------	----------	----------	-----------	----------



## ■ 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 WV 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="#">Mclaren Greater Lansing Foundation</a>	MI	\$419,082	Chief Financial Officer	\$38,490	<b>\$36,692</b>	2024
<a href="#">Fort Memorial Hospital Foundation Inc</a>	WI	\$440,717	Assistant Treasurer	\$49,391	<b>\$47,640</b>	2024
<a href="#">Adom Health Foundation Inc</a>	FL	\$443,966	Executive Director	\$81,512	<b>\$70,722</b>	2024
<a href="#">Jewish Hospital &amp; St Mary's</a>	KY	\$385,672	Market Ceo/director	\$52,292	<b>\$53,421</b>	2023
<a href="#">Upmc Mercy Medical Staff Treasury</a>	PA	\$372,026	President	\$25,000	<b>\$23,705</b>	2023
<a href="#">Greater New York Hospital Foundation</a>	NY	\$367,591	President	\$105,535	<b>\$90,678</b>	2023
<a href="#">Ssm Audrain Health Care Inc</a>	MO	\$362,355	Director, President/ceo Of Ssm Health	\$3,002,313	<b>\$3,023,651</b>	2023
<a href="#">Scheurer Hospital Foundation</a>	MI	\$356,268	Md/ceo Sh	\$19,625	<b>\$18,226</b>	2025
<a href="#">Benedictine Health Foundation Inc</a>	NY	\$479,258	Executive Director	\$40,028	<b>\$33,406</b>	2024
<a href="#">Verdugo Hills Hospital Medical Staff</a>	CA	\$481,222	Chief Of Staff	\$72,000	<b>\$57,421</b>	2024
<a href="#">Marshall County Hospital &amp; Healthcare</a>	KY	\$485,490	Ceo	\$45,579	<b>\$45,226</b>	2024
<a href="#">Mclaren Lapeer Region Foundation</a>	MI	\$491,997	Director	\$99,777	<b>\$95,117</b>	2024
<a href="#">St Francis Medical Center</a>	HI	\$496,271	Treasurer	\$20,337	<b>\$16,816</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Massena Hospital Foundation Inc</a>	NY	\$333,126	Executive Director	\$66,376	<b>\$55,396</b>	2024
<a href="#">Scott &amp; White Foundation Brenham</a>	TX	\$330,072	President/ceo	\$19,113	<b>\$18,180</b>	2023
<a href="#">Ventura County Medical Resource</a>	CA	\$327,846	Ceo	\$144,088	<b>\$114,912</b>	2024
<a href="#">Hutchinson Health Foundation</a>	MN	\$509,369	Executive Director	\$39,119	<b>\$35,700</b>	2024
<a href="#">Greene Foundation</a>	OH	\$321,533	Ceo	\$190,042	<b>\$185,902</b>	2024
<a href="#">Herkimer County Health Network Inc</a>	NY	\$318,618	Executive Director	\$89,565	<b>\$74,748</b>	2024
<a href="#">Bbch Community Partners</a>	MI	\$516,535	Trustee	\$580,139	<b>\$569,377</b>	2023
<a href="#">Schuyler Health Foundation Inc</a>	NY	\$519,904	Foundation Director	\$13,235	<b>\$11,046</b>	2024
<a href="#">Floyd Health Care Foundation Inc</a>	GA	\$520,914	Hospital Ceo	\$52,834	<b>\$50,514</b>	2023
<a href="#">Hap Education &amp; Research Services</a>	PA	\$522,351	President &	\$221,050	<b>\$203,593</b>	2024
<a href="#">Carrie Tingley Hospital Foundation</a>	NM	\$304,234	Executive Di	\$116,064	<b>\$115,294</b>	2024
<a href="#">Kimball Hospital Foundation</a>	NE	\$298,679	Executive Director	\$5,709	<b>\$5,671</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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	35 organizations. Compensation range \$5,671–\$3,023,651; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$416,727); for reference, expenses \$67,840 and assets \$2,024,381. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Kevin Yingling, reported title " <i>PRESIDENT &amp; CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	23 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	23 <sup>rd</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Kevin Yingling) 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 35 similarly situated organizations (Same NTEE sector (E22), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$28,699 is reasonable (approximately the 23<sup>rd</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.