

The Living River Restoration Trust

Executive Director / CEO

EIN 731688340

VA · NTEE S32

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Helen W Kuhns, Executive Director / CEO** (\$29,231) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

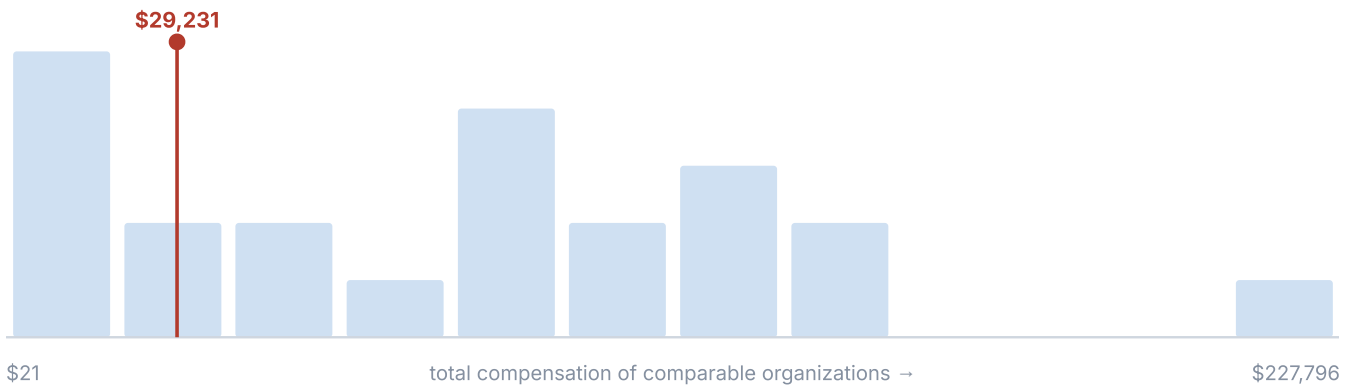
Benchmarked executive: Helen W Kuhns — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S32).
BUDGET	Total revenue between \$208,930 and \$467,754 — 0.67x to 1.50x the subject's \$311,836 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S32), nationwide + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,829	\$22,811	\$78,446	\$114,038	\$141,155	\$29,231
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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 VA 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
Logan County Economic Development	CO	\$320,715	Executive Director	\$113,473	\$116,019	2023
Griggs-steele Empowerment Zone Inc	ND	\$296,295	President	\$360	\$409	2024
The Granary Foundation	NE	\$329,446	Executive Director	\$17,257	\$19,223	2024
Rei Capital Access Fund Inc	OK	\$292,647	President	\$42,667	\$48,659	2024
Southernmost Illinois Delta Empowerment Zone Inc	IL	\$332,466	Executive Director	\$63,591	\$64,748	2024
Valdese Economic Development Invest	NC	\$288,431	Director	\$72,711	\$80,109	2023
Beadle And Spink Enterprise	SD	\$340,295	Executive Di	\$67,175	\$76,782	2024
laf Northwest	WA	\$344,164	Lead Organizer	\$5,205	\$4,826	2024
Rural Preservation Company Of Clinton	NY	\$278,985	Executive Dir.	\$55,105	\$51,571	2024
Center For Community Transformation Inc	OK	\$277,565	Secretary-treasurer	\$4,257	\$4,855	2024
Yadkin County Economic Development	NC	\$273,413	President	\$101,010	\$108,095	2024
Rural Services Of Indiana Inc	IN	\$267,542	Director	\$130,050	\$146,235	2023
Rural Consumer Services Corporation	NC	\$374,114	Ceo/general	\$212,866	\$227,796	2024
Cadco Foundation Inc	WV	\$239,336	President And Ceo From 10/01/24	\$19	\$21	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northeast Texas Economic Development	TX	\$389,637	Executive Director	\$12,920	\$13,385	2024
Rural Peoples Platform	WA	\$390,950	Executive Director	\$36,207	\$33,573	2024
Beautiful Downtown Lewiston	ID	\$226,853	Executive Dir.	\$72,120	\$85,159	2022
Texas Rural Communiites Inc	TX	\$421,076	Executive Director	\$81,617	\$84,556	2024
South-central Indiana Regional	IN	\$427,663	Executive Di	\$92,548	\$101,080	2024
Indiana Cooperative Development	IN	\$437,011	Executive Di	\$131,561	\$143,690	2024
Chehalis Tribal Loan Fund	WA	\$437,153	Executive Director	\$127,500	\$118,225	2024
Community Capital Of Vermont	VT	\$438,273	Executive Di	\$113,519	\$118,337	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	22 organizations. Compensation range \$21–\$227,796; filing years 2022–2024.
SIZE BASIS	Matched on total revenue (\$311,836); for reference, expenses \$284,254 and assets \$2,819,390.
ROLE MATCH	Helen W Kuhns, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	36 th
All sources (D + E + F), adjusted	14 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 (Helen W Kuhns) 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 22 similarly situated organizations (Same NTEE sector (S32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,231 is reasonable (approximately the 27th 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.