

# Lakota Fire Protection District Inc

Executive Director / CEO

EIN 273678747

ND · NTEE M24

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jarad Crisman, Executive Director / CEO** (\$6,517) against **every comparable organization** that fit the selection criteria — **177** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68<sup>th</sup>** percentile of comparable organizations within the typical range

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (M24).
BUDGET	Total revenue between \$161,946 and \$362,566 — 0.67x to 1.50x the subject's \$241,711 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (M24), nationwide + budget 0.67–1.5x revenue.

**177** organizations qualified on sector, size, and geography → **177** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$437</b> 10TH	<b>\$1,070</b> 25TH	<b>\$2,842</b> MEDIAN	<b>\$13,286</b> 75TH	<b>\$32,389</b> 90TH	<b>\$6,517</b> THIS ORG · 68TH
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■ **Comparable organizations**

P16  
\$437

P50  
\$1,070

P50  
\$2,842

P75  
\$13,286

P90  
\$32,389

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 ND cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Manitowish Waters Fire Company	WI	\$242,904	<b>\$2,773</b>	990
Long Bridge Volunteer Fire Dept	NC	\$242,955	<b>\$2,634</b>	990
Fuller Hose Company No 1	PA	\$240,021	<b>\$363</b>	990
United Fire Company No 1	NY	\$239,248	<b>\$2,399</b>	990
Quinter Ambulance Service Inc	KS	\$238,761	<b>\$29,203</b>	990
Warwick Fire Department	NY	\$244,809	<b>\$1,600</b>	990
Kittrell Volunteer Fire Department	NC	\$237,641	<b>\$26,604</b>	990
Western Wayne County Fire	MI	\$237,161	<b>\$9,594</b>	990
Sheldon Fire Department Inc	VT	\$247,024	<b>\$3,769</b>	990
Wayne Township Volunteer Fire Dept Of Hamilton Co Inc	IN	\$247,778	<b>\$44,456</b>	990
Elgin Rural Fire Truck Assn	MN	\$235,476	<b>\$980</b>	990
Garretson Volunteer Fire Department	SD	\$234,627	<b>\$1,173</b>	990
Wantagh Fire Department	NY	\$249,513	<b>\$7,198</b>	990
Penn Hills Volunteer Firemens	PA	\$252,258	<b>\$273</b>	990
Villas Volunteer Fire Company Inc	NJ	\$230,226	<b>\$1,975</b>	990
Lake Pleasant Volunteer Fire Department	NY	\$230,088	<b>\$2,842</b>	990
Anderson Township Perry County Fire Dept Inc	IN	\$229,966	<b>\$559</b>	990
Vestal Fire Department Inc	NY	\$229,649	<b>\$823</b>	990
Ringgold Volunteer Fire & Rescue Inc	VA	\$228,267	<b>\$13,286</b>	990
Liberty Fire Company	PA	\$255,298	<b>\$772</b>	990
Gerry Volunteer Fire Department Inc	NY	\$257,078	<b>\$165</b>	990
Newburg Fire Association	PA	\$257,271	<b>\$14,984</b>	990
Hackensack Area Fire & Rescue Dept	MN	\$257,542	<b>\$6,024</b>	990
Quinwood Community Vol Fire Dept Inc	WV	\$258,300	<b>\$575</b>	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Long Cove Volunteer Fire Department	AL	\$225,080	<b>\$123,032</b>	990

## ■ 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 ND 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** 177 organizations. Compensation range \$130–\$181,960; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$241,711); for reference, expenses \$175,176 and assets \$1,024,367.

**ROLE MATCH** Jarad Crisman, reported title "*Sec/Treasure*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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** 20 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	<b>68<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>66<sup>th</sup></b>
Reportable pay only (column D), adjusted	<b>69<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>68<sup>th</sup></b>

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

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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 (Jarad Crisman) 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 177 similarly situated organizations (Same NTEE sector (M24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,517 is reasonable (approximately the 68<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). 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.