

Mansfield Hose Company

Executive Director / CEO

EIN 251756857
 PA · NTEE M240
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Jerry Ayers, Executive Director / CEO** (\$900) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Jerry Ayers — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

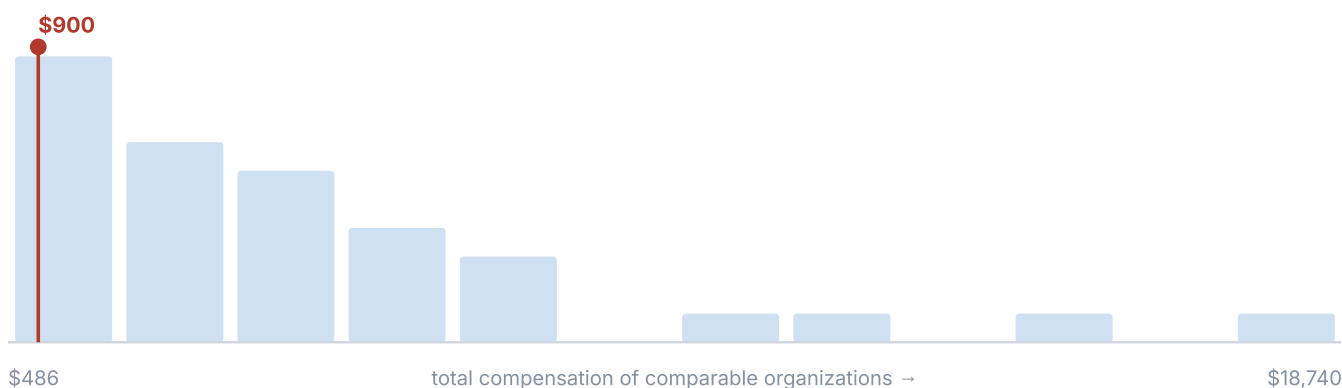
SECTOR Organizations sharing the subject's NTEE classification (M240).

BUDGET Total revenue between \$314,798 and \$704,773 — 0.67x to 1.50x the subject's \$469,849 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (M24) + PA + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$838	\$1,784	\$3,614	\$5,792	\$9,123	\$900
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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 PA 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
Lamott Fire Company No 1	PA	\$467,417	Trustee	\$2,126	\$2,065	2024
Haverford Township Volunteer	PA	\$488,912	Treasurer	\$4,000	\$3,885	2024
Goodwill Fire Co No 1 Of York Twp	PA	\$448,641	Co-treasurer	\$3,206	\$3,114	2024
Blossburg Volunteer Fire Department	PA	\$491,559	Treasurer	\$2,625	\$2,625	2023
West Chester Volunteer Firemans	PA	\$446,136	President	\$5,850	\$5,682	2024
Belmont Hills Fire Company	PA	\$498,280	Financial Se	\$4,500	\$4,371	2024
Paxtonia Fire Company	PA	\$434,688	President	\$12,000	\$11,656	2024
Springboro Volunteer Fire	PA	\$506,579	President	\$3,840	\$3,730	2024
Western Salisbury Volunteer Fire Company	PA	\$432,068	Fire Chief	\$1,800	\$1,748	2024
Stroud Township Volunteer Fire	PA	\$429,485	Treasurer	\$2,400	\$2,331	2024
Swedesburg Volunteer Fire Company	PA	\$427,580	Board Member	\$18,740	\$18,740	2023
Shoemakersville Fire Company No 1	PA	\$416,935	President	\$15,062	\$14,630	2024
Moon Twp Volunteer Fire Co	PA	\$401,749	Treasurer	\$4,150	\$4,031	2024
Mountain Top Fire Company Inc	PA	\$393,046	Vice President	\$7,134	\$6,929	2024
Washington Fire Company Community	PA	\$551,211	President	\$9,644	\$9,644	2023
Friendship Fire & Hose Co 1 Of	PA	\$552,686	Treasurer	\$4,200	\$4,080	2024
Derry Twp Vol Fire Dept Of Bradenville	PA	\$383,797	Treasurer	\$500	\$486	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northampton Township Volunteer Fire Relief Association	PA	\$378,327	Treasurer	\$2,275	\$2,210	2024
Conneaut Lake Volunteer Fire	PA	\$368,647	Director	\$3,281	\$3,281	2023
Lower Macungie Fire Department	PA	\$582,128	Fire Chief	\$4,960	\$4,960	2023
Huntingdon Valley Fire Co	PA	\$356,660	Treasurer	\$6,000	\$5,828	2024
Union Fire Association	PA	\$583,971	Director	\$1,946	\$1,890	2024
Cochranton Volunteer Fire Department	PA	\$589,651	Fire Dept. President	\$600	\$600	2023
Shartlesville Community Fire Co 1	PA	\$589,780	Financial Secretary	\$5,778	\$5,612	2024
Volunteer Fire Company Of Mt Lebanon Inc	PA	\$346,736	President	\$666	\$647	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2023 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 PA 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	34 organizations. Compensation range \$486–\$18,740; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$469,849); for reference, expenses \$355,891 and assets \$2,101,798.
ROLE MATCH	Jerry Ayers, reported title " <i>TREASURER</i> ", 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 2 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	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	12 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 (Jerry Ayers) 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 34 similarly situated organizations (Same NTEE sector (M24) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$900 is reasonable (approximately the 12th 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.