

# Nashwauk Fire Relief Association

Executive Director / CEO

EIN 416025552

MN · NTEE Y30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jesse Larcom, Executive Director / CEO** (\$7,200) against **every comparable organization** that fit the selection criteria — **96** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jesse Larcom — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (Y30).

**BUDGET** Total revenue between \$68,394 and \$153,121 — 0.67x to 1.50x the subject's \$102,081 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

**96** organizations qualified on sector, size, and geography

→ **96** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$467	\$1,182	\$5,757	\$16,209	\$56,556	\$7,200
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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 MN 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="#">Higher Education Consortium For Student</a>	DC	\$103,327	Ex-officio Executive Director	\$163,570	<b>\$149,555</b>	2023
<a href="#">Real Estate Cyber Consortium</a>	DC	\$100,000	Executive Director	\$38,537	<b>\$34,224</b>	2024
<a href="#">Marilla Cemetery Association Inc</a>	NY	\$99,787	President	\$575	<b>\$526</b>	2024
<a href="#">Greenfield Moose Family Center 997 Loom</a>	MA	\$104,541	Administrator	\$18,200	<b>\$16,125</b>	2025
<a href="#">Sailmail Association</a>	CA	\$99,465	Secretary	\$25,200	<b>\$22,022</b>	2024
<a href="#">Cahp Retired Employees Medical Trust</a>	CA	\$98,902	Trustee	\$41,152	<b>\$35,962</b>	2024
<a href="#">Rhode Island State Fop Foundation Inc</a>	RI	\$98,822	President	\$4,800	<b>\$4,538</b>	2025
<a href="#">Alton Cemetery Inc</a>	IL	\$106,169	Trustee	\$750	<b>\$768</b>	2023
<a href="#">Trinity Knolls Mutual Water Company</a>	CA	\$107,270	Chairman	\$15,225	<b>\$13,305</b>	2024
<a href="#">Chevra Ahavas Chesed Inc</a>	MD	\$96,228	Executive Director	\$15,000	<b>\$14,192</b>	2024
<a href="#">Clinton Cemetery Association Inc</a>	NY	\$109,218	Superintendent	\$18,000	<b>\$16,461</b>	2024
<a href="#">Fraternal Order Of Eagles</a>	OH	\$109,239	Secretary	\$75	<b>\$80</b>	2024
<a href="#">Vfw Post 1449 Inc</a>	NY	\$94,121	Quartermaster	\$15,600	<b>\$14,688</b>	2023
<a href="#">Free And Accepted Masons Willow Glen-fraternity399</a>	CA	\$93,422	Secretary	\$3,600	<b>\$3,146</b>	2024
<a href="#">Allendale Waldwick Pba</a>	NJ	\$93,386	State Delegate	\$1,950	<b>\$1,717</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">New Bedford Lodge No 914 Loyal Order Of Moose</a>	MA	\$93,202	Administrator	\$1,551	<b>\$1,411</b>	2024
<a href="#">Wyoming Fire Dept Relief Association</a>	MN	\$111,547	President	\$500	<b>\$515</b>	2023
<a href="#">Mumford Rural Cemetery Association</a>	NY	\$92,598	President	\$6,000	<b>\$5,649</b>	2023
<a href="#">Paynes Water Association Inc</a>	MS	\$92,428	Meter Reader	\$5,400	<b>\$6,087</b>	2024
<a href="#">Bluff Dale Water Supply Corporation</a>	TX	\$90,859	Secretary/tr	\$10,370	<b>\$10,498</b>	2024
<a href="#">Woodland Cemetery Association Inc</a>	NY	\$113,572	President	\$1,900	<b>\$1,789</b>	2023
<a href="#">Blueberry Aerie 4090 Foe</a>	MI	\$89,983	Secretary	\$1,182	<b>\$1,235</b>	2024
<a href="#">Union Cemetery Association Of</a>	OR	\$115,074	Sec/treasurer	\$3,600	<b>\$3,296</b>	2025
<a href="#">Japanese Mutual Aid Society Of Chicago</a>	IL	\$89,085	Executive Director	\$8,000	<b>\$7,960</b>	2024
<a href="#">Sheffield Cemetery Association</a>	PA	\$88,963	Sexton	\$6,101	<b>\$6,339</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **96** organizations. Compensation range \$80–\$271,259; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$102,081); for reference, expenses \$205,635 and assets \$483,089. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Jesse Larcom, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	54 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	54 <sup>th</sup>
Reportable pay only (column D), adjusted	65 <sup>th</sup>
All sources (D + E + F), adjusted	54 <sup>th</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 (Jesse Larcom) 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 96 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,200 is reasonable (approximately the 54<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.