

Little Falls Fire Relief Association

Executive Director / CEO

EIN 416039963
 MN · NTEE Y30
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kristopher Ambuehl, Executive Director / CEO** (\$500) against **every comparable organization** that fit the selection criteria — **200** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Kristopher Ambuehl — 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 \$203,218 and \$454,966 — 0.67x to 1.50x the subject's \$303,311 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

200 organizations qualified on sector, size, and geography → **200** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,376	\$4,365	\$16,525	\$38,883	\$80,794	\$500
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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
Insurance Society Of Philadelphia	NJ	\$303,545	Executive Director	\$50,000	\$46,514	2023
Independence Fraternal Order Of Police L	MO	\$303,742	President	\$4,223	\$4,527	2024
Sunrise Christian Hoops Foundation Inc	KS	\$302,639	Ceo	\$36,000	\$38,345	2025
The Putnam County Society For The Prevention Of Cruelty To Animals Inc	NY	\$304,067	President	\$38,400	\$35,117	2024
Nreca Post-employment Health Reimbursement	VA	\$304,180	Cfo	\$90,364	\$90,908	2023
Fraternal Order Of Eagles	NE	\$301,594	Secretary	\$6,162	\$6,534	2025
Tuskegee Airmen Inc	AL	\$298,886	Bookkeeper	\$40,000	\$45,025	2023
Utah Chiefs Of Police Association	UT	\$313,293	Executive Director	\$34,532	\$34,846	2025
Sons Of Italy In America	MA	\$313,481	Trustee	\$6,500	\$5,911	2024
Durham Firefighters Supplemental Retirement Syste	NC	\$313,714	Treasurer	\$4,548	\$4,633	2025
Rose Memorial Park Cemetery	LA	\$314,151	General Manager	\$17,107	\$19,627	2023
Medical And Dental Staff Of Southern	NJ	\$292,139	President	\$30,000	\$27,908	2023
Anderson Township Regional Sewer District	IN	\$292,105	Superintendent	\$49,402	\$54,281	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Central Plumbing & Heating Inc	MT	\$291,943	Plan Administrator	\$44,781	\$50,295	2023
Bpo Elks Lockport Ny	NY	\$291,426	Secretary	\$4,443	\$3,958	2025
Oregon State Association Of County	OR	\$316,145	Secretary/tr	\$1,500	\$1,410	2024
Masonic Charity Foundation	NM	\$316,334	Secretary	\$9,062	\$9,864	2024
Bpo Elks Point Pleasant Lodge 1698	NJ	\$316,534	Secretary	\$7,548	\$6,644	2025
International Foundation For	IL	\$317,314	Managing Dir	\$133,900	\$133,223	2024
New Jersey Transit Police Pba	NJ	\$319,188	President	\$4,046	\$3,764	2023
Mission Street Lot Trust loof	CA	\$287,349	Secretary/tr	\$7,200	\$6,478	2023
Deborah Grand Chapter	PA	\$287,063	President	\$1,000	\$983	2025
Grand Chapter Of Tennessee Order Of	TN	\$287,028	Grand Secretary	\$12,000	\$12,437	2025
Hemp Beverage Alliance	CO	\$286,782	President/ceo	\$117,512	\$114,035	2024
Kentucky Health Cooperative Inc	VA	\$319,984	Senior Accountant	\$132,055	\$129,039	2024

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.

■ Sample, role match & sensitivity

PEER COUNT **200** organizations. Compensation range \$91–\$1,401,736; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$303,311); for reference, expenses \$276,747 and assets \$2,020,181.
ROLE MATCH	Kristopher Ambuehl, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	31 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	3 rd

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 (Kristopher Ambuehl) 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 200 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$500 is reasonable (approximately the 3rd 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.