

Garretson Community Ambulance Corp

Executive Director / CEO

EIN 460428217
 SD · NTEE E62Z
 FY ending 2024-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Kurtis Nelson, Executive Director / CEO** (\$24,439) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

Benchmarked executive: Kurtis Nelson — 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 (E62Z).

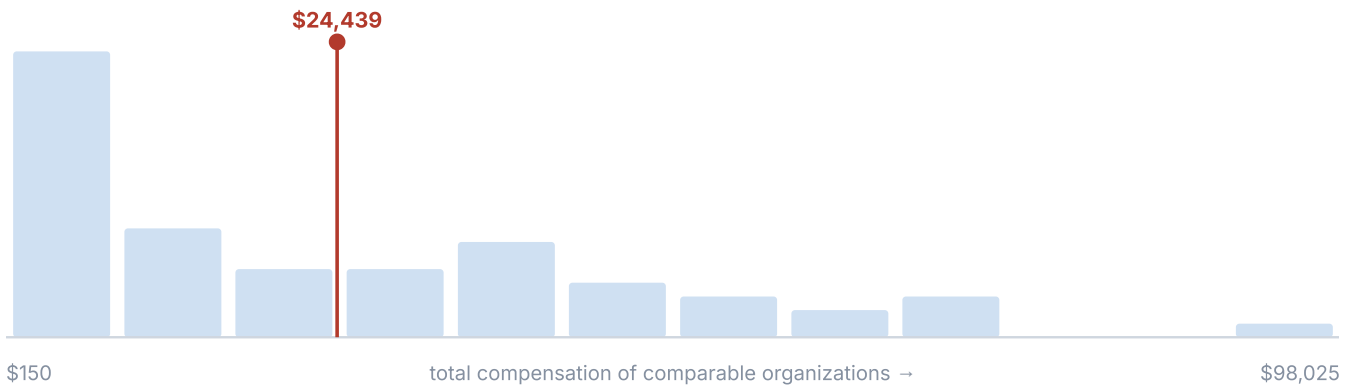
BUDGET Total revenue between \$198,035 and \$443,362 — 0.67x to 1.50x the subject's \$295,575 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E62), nationwide + budget 0.67–1.5x revenue.

59 organizations qualified on sector, size, and geography

→ **59** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,026	\$2,286	\$17,040	\$37,922	\$57,502	\$24,439
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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 SD 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
Center Point Ambulance Service Inc	IA	\$292,486	President	\$12,442	\$12,709	2023
Irvona Volunteer Ambulance Services	PA	\$300,056	Treasurer	\$38,008	\$34,344	2024
Spokane County Ems & Trauma Council	WA	\$302,653	Office Administrator	\$35,472	\$28,776	2024
Amelia Emergency Squad Inc	VA	\$288,031	Member At La	\$963	\$843	2024
Union Fire Company & Rescue Squad	NJ	\$306,473	Fire Chief	\$1,325	\$1,072	2024
Valois Logan & Hector Volunteer	NY	\$307,817	Fire Chief	\$300	\$253	2023
Greater Northwest Emergency Medical	MN	\$281,243	Executive Di	\$109,485	\$98,025	2024
Dickeyville Rescue Squad Inc	WI	\$281,007	President	\$42,000	\$38,720	2025
Conemaugh Valley Regional	PA	\$315,942	President	\$49,287	\$44,535	2024
Buncombe County Rescue Squad	NC	\$270,094	Chief	\$19,600	\$18,350	2024
Cool Branch Volunteer Rescue	VA	\$322,030	Captian	\$37,144	\$33,456	2023
Penn Mahoning Ambulance Association	PA	\$324,791	President	\$2,508	\$2,333	2023
Orbisonia Rockhill Emergency Medical Service	PA	\$265,620	Secretary	\$40,819	\$36,884	2024
Cavalier Hook And Ladder Society	ND	\$262,507	Treasurer/gaming Manager	\$21,000	\$21,498	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fox Township Ambulance Association Inc	PA	\$262,402	Manager	\$13,050	\$11,792	2024
Tionesta Ambulance Service Inc	PA	\$260,800	Director	\$48,297	\$43,641	2024
Moosabec Ambulance Service	ME	\$331,398	Chief	\$30,550	\$27,718	2024
Stanley Civil Defense Rescue	NC	\$258,898	1st Sergeant	\$18,200	\$17,040	2024
Millerstown Ambulance League	PA	\$255,842	Treasurer	\$9,585	\$8,917	2023
Bergenfield Volunteer Ambulance Corp Inc	NJ	\$254,463	Deputy Chief	\$15,503	\$12,542	2024
Port Canaveral Marine Firefighting Training Academy Inc	FL	\$253,279	Program Director	\$83,705	\$71,250	2024
Pleasant Plains First Aid Squad In	NJ	\$251,113	Treasurer	\$4,069	\$3,389	2023
Flemington Area Emergency Medical	WV	\$340,570	Chief	\$17,529	\$17,197	2024
Jackson Twp Emergency	IN	\$246,841	President	\$1,553	\$1,484	2024
Mobile Surgery International	UT	\$351,788	President	\$57,500	\$53,324	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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	59 organizations. Compensation range \$150–\$98,025; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$295,575); for reference, expenses \$347,329 and assets \$257,581.
ROLE MATCH	Kurtis Nelson, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	1 peer 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	58 th
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	56 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 (Kurtis Nelson) 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 13, 2026, comparing compensation against 59 similarly situated organizations (Same NTEE sector (E62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,439 is reasonable (approximately the 58th 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 13, 2026.