

Cool Branch Volunteer Rescue

Executive Director / CEO

EIN 541444513
 VA · NTEE E620
 FY ending 2023-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Tiffani Matherly, Executive Director / CEO** (\$37,144) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

Benchmarked executive: Tiffani Matherly — reported title “CAPTIAN”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

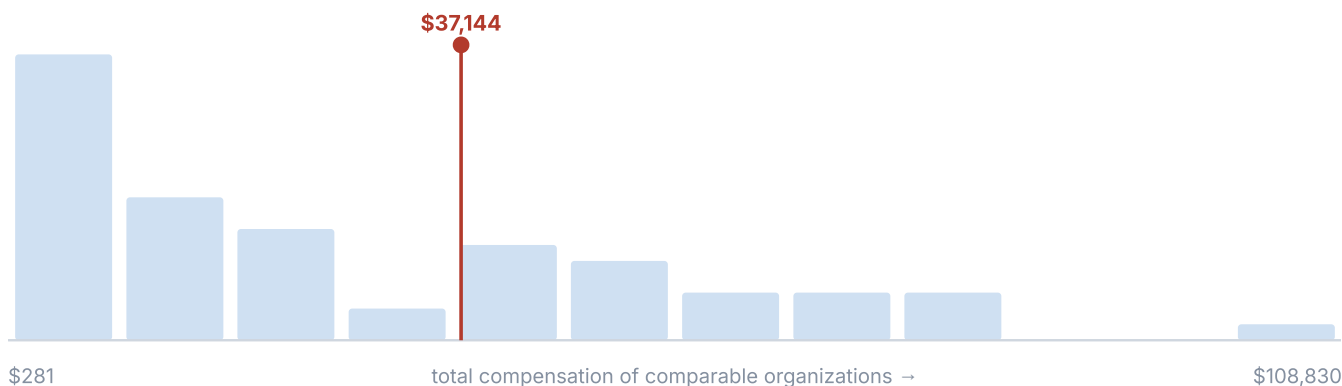
SECTOR Organizations sharing the subject's NTEE classification (E620).

BUDGET Total revenue between \$215,760 and \$483,045 — 0.67x to 1.50x the subject's \$322,030 (the band tightens as size grows).

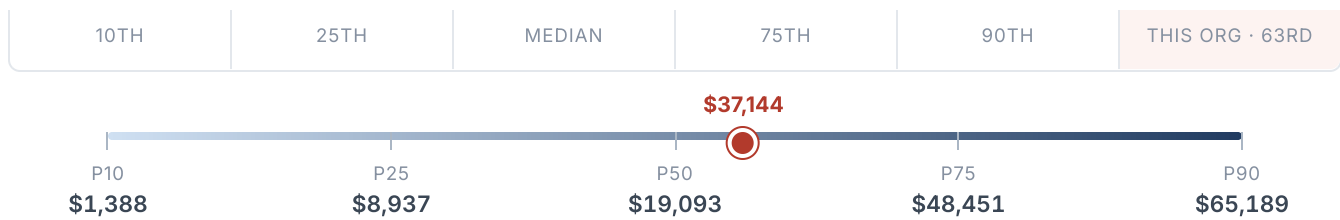
GEOGRAPHY Same NTEE sector (E62), nationwide + budget 0.67–1.5x revenue.

57 organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,388	\$8,937	\$19,093	\$48,451	\$65,189	\$37,144
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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 VA 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
Penn Mahoning Ambulance Association	PA	\$324,791	President	\$2,508	\$2,590	2023
Conemaugh Valley Regional	PA	\$315,942	President	\$49,287	\$49,444	2024
Moosabec Ambulance Service	ME	\$331,398	Chief	\$30,550	\$30,774	2024
Valois Logan & Hector Volunteer	NY	\$307,817	Fire Chief	\$300	\$281	2023
Union Fire Company & Rescue Squad	NJ	\$306,473	Fire Chief	\$1,325	\$1,190	2024
Flemington Area Emergency Medical	WV	\$340,570	Chief	\$17,529	\$19,093	2024
Spokane County Ems & Trauma Council	WA	\$302,653	Office Administrator	\$35,472	\$31,948	2024
Irvona Volunteer Ambulance Services	PA	\$300,056	Treasurer	\$38,008	\$38,130	2024
Garretson Community Ambulance Corp	SD	\$295,575	President	\$24,439	\$27,133	2024
Center Point Ambulance Service Inc	IA	\$292,486	President	\$12,442	\$14,109	2023
Mobile Surgery International	UT	\$351,788	President	\$57,500	\$59,201	2024
Relief Association Of The Broomall	PA	\$353,519	President	\$922	\$925	2024
Amelia Emergency Squad Inc	VA	\$288,031	Member At La	\$963	\$935	2024
Schleicher County Volunteer Ems	TX	\$357,262	Comptroller	\$64,723	\$65,130	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Happy Camp Volunteer Ambulance Service Inc	CA	\$361,572	Ems Manager	\$48,927	\$43,756	2023
Greater Northwest Emergency Medical	MN	\$281,243	Executive Di	\$109,485	\$108,830	2024
Dickeyville Rescue Squad Inc	WI	\$281,007	President	\$42,000	\$42,987	2025
Eden Emergency Squad Inc	NY	\$364,106	Als Captain	\$14,682	\$13,346	2024
Coleman Area Rescue Squad Inc	WI	\$365,213	President	\$1,940	\$2,038	2024
Community Ambulance Service Of New	ND	\$369,679	President	\$8,363	\$9,505	2023
Buncombe County Rescue Squad	NC	\$270,094	Chief	\$19,600	\$20,373	2024
Thompson Falls Ambulance	MT	\$376,023	President	\$8,241	\$8,937	2024
Winston County Rescue Squad Inc	AL	\$377,638	Chief	\$70,000	\$76,075	2024
Orbisonia Rockhill Emergency Medical Service	PA	\$265,620	Secretary	\$40,819	\$40,949	2024
Hackensack Volunteer Ambulance	NJ	\$378,804	President	\$9,960	\$9,210	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 57 organizations. Compensation range \$281–\$108,830; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$322,030); for reference, expenses \$272,887 and assets \$1,185,254.
ROLE MATCH	Tiffani Matherly, reported title "CAPTIAN", 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	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	63 rd
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	61 st

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 (Tiffani Matherly) 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 57 similarly situated organizations (Same NTEE sector (E62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,144 is reasonable (approximately the 63rd 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.