

Linville Central Rescue Squad Inc

Executive Director / CEO

EIN 561888474
 NC · NTEE E620
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Morgan Byrd, Executive Director / CEO** (\$14,082) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

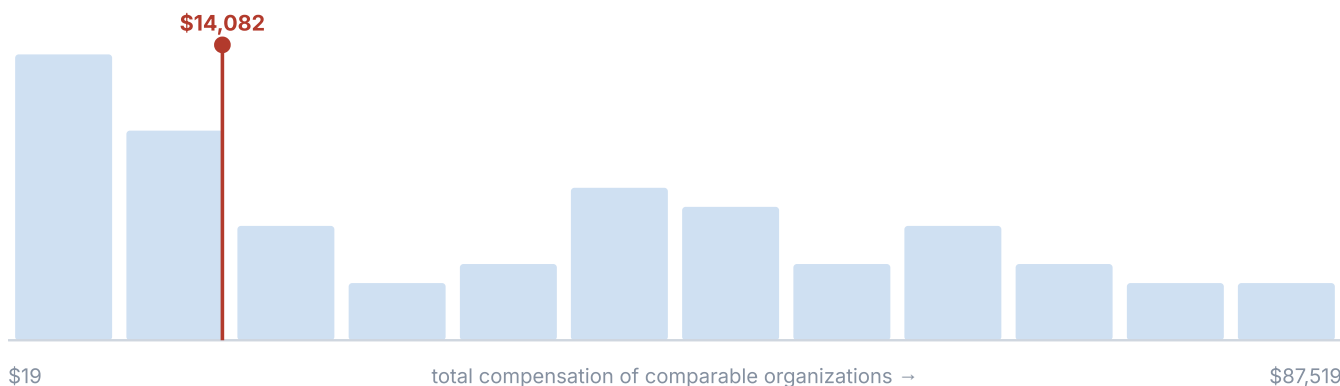
SECTOR Organizations sharing the subject's NTEE classification (E620).

BUDGET Total revenue between \$301,209 and \$674,349 — 0.67x to 1.50x the subject's \$449,566 (the band tightens as size grows).

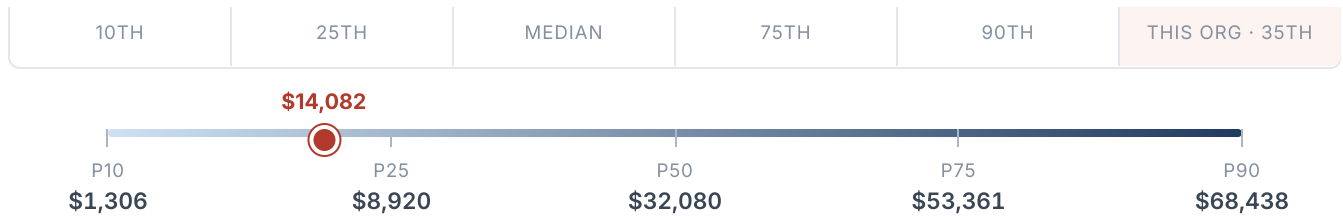
GEOGRAPHY Same NTEE sector (E62), nationwide + budget 0.67–1.5x revenue.

74 organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,306	\$8,920	\$32,080	\$53,361	\$68,438	\$14,082
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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 NC 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
Jamesville Community Ems & Rescue	NC	\$444,840	President	\$25,286	\$25,955	2024
Cameron County Ambulance Service Inc	PA	\$441,108	Executive Director	\$52,524	\$53,570	2023
Ansonia Area Emergency Servicesinc	OH	\$435,497	Chief	\$19,025	\$20,609	2023
New Glarus Emergency Medical Services In	WI	\$435,036	Executive Dir.	\$73,910	\$76,681	2024
Argyle Emergency Squad Inc	NY	\$429,472	Vice President	\$1,500	\$1,386	2023
Wise Rescue Squad Inc	VA	\$469,734	1st Lieutenant	\$51,338	\$50,697	2023
Portage Area Ambulance Association	PA	\$473,679	Board Member	\$2,695	\$2,670	2024
Souhegan Valley Ambulance Service Inc	NH	\$474,326	Chief Operating Officer	\$65,542	\$61,896	2023
Utopia Volunteer Emergency Medical Services Inc	TX	\$476,659	Executive Director	\$37,299	\$37,065	2024
Ayden Rescue & Ems	NC	\$477,829	Chief	\$14,629	\$15,016	2024
Brooks Ambulance Inc	ME	\$418,835	President	\$48,151	\$47,898	2024
Glover Ambulance Squad Inc	VT	\$480,537	President	\$68,450	\$68,443	2024
New Salem Ambulance	ND	\$416,055	Bookkeeper	\$37,334	\$40,701	2024
Eureka Volunteer Ambulance Service Inc	MT	\$483,308	Treasurer	\$23,132	\$24,771	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Eyota Volunteer Ambulance Service	MN	\$484,936	Secretary	\$9,915	\$9,732	2024
Community Ambulance Service Inc	ND	\$411,527	President	\$1,200	\$1,347	2023
Woodbury Ambulance Association Inc	CT	\$491,901	President	\$13,863	\$12,913	2024
Norton Rescue Squad Inc	VA	\$501,908	Lieutenant	\$45,031	\$44,469	2023
Garner Volunteer Ambulance Service	IA	\$395,098	President	\$4,600	\$5,151	2023
Grifton Rescue Squad Inc	NC	\$505,866	Assistant Ch	\$37,838	\$38,839	2024
Belle Plaine Area Ambulance Inc	IA	\$392,559	Director	\$1,184	\$1,288	2024
Elkin Emergency Rescue Squad Inc	NC	\$390,644	Chief/treasurer	\$9,175	\$9,175	2025
Anna Rescue Unit Inc	OH	\$389,526	15352 Co Rd 25a Anna Oh 45302	\$51,354	\$57,910	2022
Sunny View Fire And Rescue	NC	\$510,786	Director	\$36,347	\$36,347	2025
Warren Area Ambulance Service Inc	IL	\$513,615	President	\$87	\$85	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC cost of living and 2025 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 NC 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	74 organizations. Compensation range \$19–\$87,519; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$449,566); for reference, expenses \$357,896 and assets \$893,155.
ROLE MATCH	Morgan Byrd, reported title "MEMBER", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	35 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	36 th
All sources (D + E + F), adjusted	35 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 (Morgan Byrd) 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 74 similarly situated organizations (Same NTEE sector (E62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,082 is reasonable (approximately the 35th 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.