

# Northern Kentucky Emergency Medical

Executive Director / CEO

EIN 610904751  
 KY · NTEE M23Z  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Laura Randall, Executive Director / CEO** (\$26,432) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Laura Randall — reported title "DIRECTOR", 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 (M23Z).

**BUDGET** Total revenue between \$298,692 and \$668,713 — 0.67x to 1.50x the subject's \$445,809 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (M23), nationwide + budget 0.67–1.5x revenue.

**15** organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,932	\$16,997	\$22,346	\$56,057	\$73,290	\$26,432
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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 KY 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="#">Seven Lakes Volunteer Fire And Rescue</a>	NC	\$440,018	Chief	\$74,354	<b>\$69,458</b>	2024
<a href="#">First Branch Ambulance And Rescue</a>	VT	\$436,796	Exec Directo	\$51,295	<b>\$46,677</b>	2024
<a href="#">Bartlett Jackson Emergency Services</a>	NH	\$462,096	Exec Director	\$66,425	<b>\$55,451</b>	2024
<a href="#">Inlet Volunteer Emergency Services</a>	NY	\$468,853	Squad Captai	\$69,360	<b>\$56,663</b>	2024
<a href="#">Falkland Rescue Squad</a>	NC	\$482,491	Captain	\$81,191	<b>\$75,845</b>	2024
<a href="#">Jeb Stuart Rescue Squad Incorporated</a>	VA	\$493,464	Secretary	\$290	<b>\$261</b>	2023
<a href="#">South Robeson Rescue Unit Inc</a>	NC	\$374,596	Commander/chief	\$21,082	<b>\$19,694</b>	2024
<a href="#">Stone Lake Area Fire Department Inc</a>	WI	\$363,341	President	\$1,116	<b>\$1,085</b>	2023
<a href="#">Northstar Search And Rescue</a>	MN	\$359,769	President	\$125,000	<b>\$111,666</b>	2024
<a href="#">Bell Arthur Ems Inc</a>	NC	\$546,983	Chief	\$22,856	<b>\$20,801</b>	2025
<a href="#">Upper Scioto Valley Ambulance District</a>	OH	\$319,113	Clerk	\$14,505	<b>\$14,300</b>	2023
<a href="#">Hamilton Co Special Tactics And Rescue Service</a>	TN	\$314,333	Chief President	\$6,000	<b>\$5,702</b>	2024
<a href="#">Little Snake River Valley Ambulance</a>	WY	\$299,462	President	\$23,082	<b>\$22,346</b>	2024
<a href="#">Lake Harmony Rescue Squad And Ambulance Corps Inc</a>	PA	\$615,837	President	\$34,132	<b>\$30,773</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sonco Ambulance Inc</a>	MI	\$655,747	Business Ma	\$21,600	<b>\$20,752</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	15 organizations. Compensation range \$261–\$111,666; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$445,809); for reference, expenses \$424,261 and assets \$272,608.
ROLE MATCH	Laura Randall, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer 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	53 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	53 <sup>rd</sup>
Reportable pay only (column D), adjusted	53 <sup>rd</sup>
All sources (D + E + F), adjusted	53 <sup>rd</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

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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 (Laura Randall) 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 15 similarly situated organizations (Same NTEE sector (M23), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,432 is reasonable (approximately the 53<sup>rd</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.