

Duluth Area Family Ymca Heritage

Executive Director / CEO

EIN 200956455

MN · NTEE P27

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sara Cole, Executive Director / CEO** (\$45,235) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

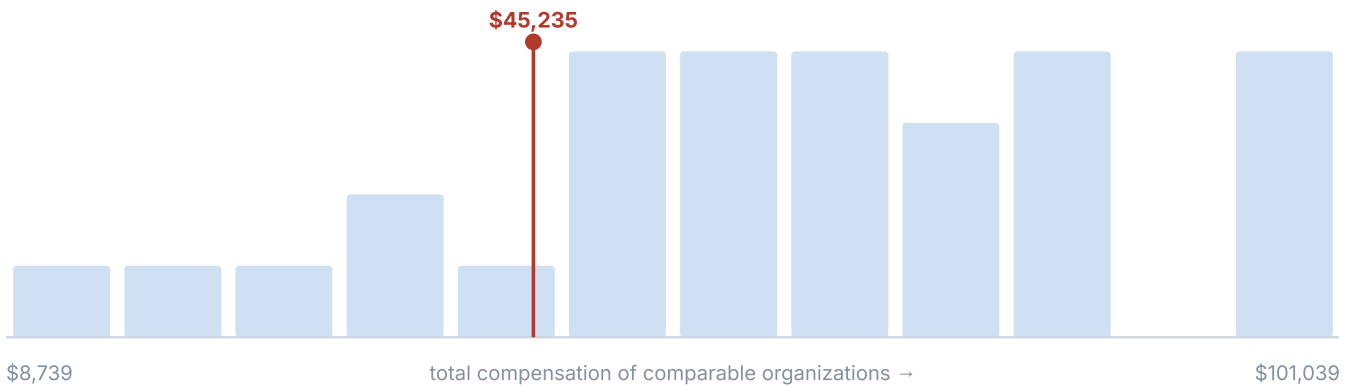
Benchmarked executive: Sara Cole — reported title “CEO/PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P27).
BUDGET	Total revenue between \$327,455 and \$733,110 — 0.67x to 1.50x the subject's \$488,740 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P27), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$35,224	\$48,453	\$66,085	\$78,537	\$95,091	\$45,235
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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
Ywca Of San Francisco & Marin	CA	\$507,005	Chief Financial Officer	\$43,056	\$37,626	2023
The Young Men's Christian	AL	\$463,386	Executive Di	\$52,000	\$55,222	2024
Rathbun Lake Area Young Mens Christ	IA	\$453,841	Ceo	\$44,245	\$49,028	2023
Atlanta Ymca Westside Qalicb Inc	GA	\$450,871	Chief Executive Officer	\$36,068	\$36,702	2023
Young Mens Christian Association Of Jackson Area	OH	\$436,285	Executive Director	\$42,000	\$45,020	2023
Camp Sunshine	MI	\$430,570	Executive Dir	\$68,025	\$69,019	2024
Ywca Of Darien Norwalk Inc	CT	\$410,083	Chair	\$81,154	\$72,869	2025
Ywca Allentown	PA	\$569,120	Executive Director	\$98,789	\$96,841	2024
Santa Monica Ymca Endowment Fund	CA	\$578,670	Chief Executive Officer	\$21,167	\$17,967	2024
Long Branch Area Young Men's Christian Association	MO	\$578,679	Chief Executive Officer	\$68,905	\$71,740	2024
Young Mens Christian Association Of The Coosa Valley Inc	AL	\$396,829	Executive Director	\$53,516	\$58,511	2023
Young Womens Christian Association	IN	\$605,938	Executive Director	\$47,500	\$49,239	2024
Safe Children Coalition Foundation Inc	FL	\$366,926	Ceo	\$31,740	\$29,310	2024
Bertie County Ymca	NC	\$616,088	Ceo	\$96,383	\$95,373	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Union County Ymca	SC	\$620,297	Ceo	\$69,037	\$70,797	2024
Schuylkill Ymca	PA	\$626,867	Executive Di	\$62,027	\$60,803	2024
White County United Way Inc	IN	\$350,430	Executive Di	\$45,400	\$48,453	2023
Switzerland County Young Men's	IN	\$630,259	Ceo	\$63,750	\$66,085	2024
Ywca Of Lincoln	NE	\$339,689	Executive Director	\$95,566	\$101,039	2024
Young Mens Christian Association	HI	\$656,344	Director	\$92,896	\$81,756	2024
Young Women's Christian Association Of Elyria Oh	OH	\$659,575	Executive Director	\$65,207	\$69,895	2023
Young's Men's Christian Assn Of Lafayette La Inc	LA	\$668,275	Executive Director	\$72,831	\$81,162	2023
Scott County Family Ymca	IN	\$675,243	Ceo	\$65,000	\$67,381	2024
Young Womens Christian Association	SC	\$695,068	Executive Dir.	\$60,563	\$62,107	2024
Ymca Of San Diego County Housing	CA	\$714,699	Secretary	\$56,711	\$48,137	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 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 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 29 organizations. Compensation range \$8,739–\$101,039; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$488,740); for reference, expenses \$71,131 and assets \$8,731,644. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Sara Cole, reported title "CEO/PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	21 st
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 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 (Sara Cole) 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 29 similarly situated organizations (Same NTEE sector (P27), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,235 is reasonable (approximately the 21st 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.