

Childrens Rescue Center Inc

Executive Director / CEO

EIN 311368331

OH · NTEE I21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nancy Lutz, Executive Director / CEO** (\$37,604) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

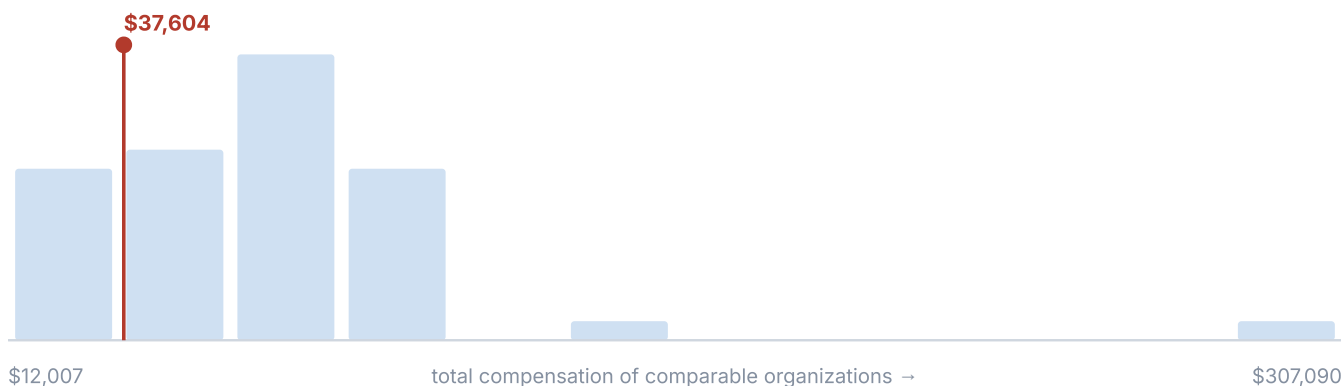
SECTOR Organizations sharing the subject's NTEE classification (I21).

BUDGET Total revenue between \$255,365 and \$571,713 — 0.67x to 1.50x the subject's \$381,142 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (I21), nationwide + budget 0.67–1.5x revenue.

45 organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$26,920	\$48,917	\$68,066	\$85,591	\$93,673	\$37,604
----------	----------	----------	----------	----------	----------



■ 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 OH 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
Saveone	TN	\$379,989	President	\$92,431	\$89,100	2024
Wilmington Youth Rowing Association	DE	\$383,901	Executive Director	\$34,842	\$31,286	2024
Reimagine Justice Illinois	IL	\$378,213	Co-executive Director	\$95,264	\$85,888	2024
Collective Climb	PA	\$388,511	Executive Director	\$69,713	\$63,754	2024
Asservo Project Inc	PA	\$393,666	Chairman Exec Dir	\$120,000	\$109,743	2024
Peacemaker Resources	MN	\$395,842	Executive Di	\$45,446	\$42,398	2023
Heroes Academy Inc	KS	\$366,125	Executive Director; Thru July 2022	\$66,731	\$68,066	2023
Restorative Justice Partners Inc	CA	\$399,233	Executive Director	\$85,365	\$65,857	2025
Unmask Youth Program	PA	\$402,893	Founder/board Member	\$100,000	\$94,154	2023
Books Over Balls	IL	\$405,059	Chief Executive Office	\$59,020	\$54,783	2023
The Free Root Operation Inc	IL	\$347,806	President	\$60,865	\$54,875	2024
Atwood Elder Housing Inc	MA	\$416,558	President/treasurer	\$14,570	\$12,007	2024
The Bridge Ministry Center	MI	\$424,808	Executive Di	\$87,829	\$85,591	2023
Urbanpromise Honduras Inc	TN	\$424,978	Executive Director	\$76,563	\$75,984	2023
The Brothers Redefining Opportunity Experience Fdn Inc	NY	\$335,308	Director	\$39,226	\$33,466	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Police And Kids Foundation Inc	FL	\$427,255	President	\$90,000	\$79,826	2023
E3 Education Excellence & Equity	CA	\$329,664	Board Member	\$60,000	\$48,917	2023
Good Kids Mad City - Englewood	IL	\$327,251	Foundation Mgr.	\$66,667	\$60,105	2024
Public Safety Foundation	MN	\$323,739	Executive Director/director	\$31,500	\$28,544	2024
Allive Roberts County Inc	SD	\$322,713	Executive Director	\$303,418	\$307,090	2024
Johnston County Youth Services Inc	NC	\$320,372	Executive Di	\$56,656	\$53,686	2024
Three Sisters Gardens	NV	\$442,200	Ceo	\$104,000	\$95,601	2024
Mustard Seed Project	NC	\$448,990	President	\$32,000	\$30,322	2024
Court Appointed Special Advocates	CA	\$449,269	Executive Director	\$76,387	\$62,276	2023
Changing The Health Of Adolescents Impacting The Nation Reaction Inc	CA	\$308,759	Ceo	\$19,600	\$16,635	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 **45** organizations. Compensation range \$12,007–\$307,090; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$381,142); for reference, expenses \$408,024 and assets \$294,079.
ROLE MATCH	Nancy Lutz, reported title " <i>CO-PRESIDENT</i> ", 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	3 peers 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	20 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	18 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 (Nancy Lutz) 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 45 similarly situated organizations (Same NTEE sector (I21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,604 is reasonable (approximately the 20th 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.