

Fresh Start Learning

Executive Director / CEO

EIN 452674487

WI · NTEE I73

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nancy Yarbrough, Executive Director / CEO** (\$118,339) against **every comparable organization** that fit the selection criteria — **431** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I73).
BUDGET	Total revenue between \$166,388 and \$372,511 — 0.67x to 1.50x the subject's \$248,341 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

431 organizations qualified on sector, size, and geography → **431** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,368	\$36,760	\$55,339	\$74,132	\$93,472	\$118,339
----------	----------	----------	----------	----------	------------------



● 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 WI 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
Pittsburgh Legal Diversity & Inclusion	PA	\$248,600	Executive Director	\$101,263	\$96,693	2024
First Judicial District Casa-gal Program	MT	\$248,664	Executive Director	\$54,683	\$56,441	2024
Hero House The Childrens Advocacy	GA	\$248,817	Executive Direc	\$65,030	\$62,609	2024
Family & Children's Council	IA	\$247,648	Executive Director	\$78,000	\$84,193	2023
Hands Of Luke Medical Ministries	TX	\$249,383	Executive Director	\$4,500	\$4,310	2024
The Front Line Foundation	MN	\$247,108	President &	\$54,167	\$51,249	2024
1614-1622 Jonquil Terrace	IL	\$249,733	Executive Director/ceo	\$19,212	\$18,619	2023
West Virginia Bar Foundation Inc	WV	\$246,729	Executive Director	\$38,000	\$38,380	2025
The Rise Foundation By Envoy Inc	IL	\$250,000	President And Executive Directo	\$132,563	\$128,475	2023
Made New Foundation Inc	CA	\$246,584	Executive Director	\$16,500	\$13,643	2024
New Vision Inc	TN	\$250,643	President	\$51,000	\$51,331	2024
Treatment Court Foundation Of Sweetwater County	WY	\$250,657	Coordinator	\$55,750	\$58,851	2023
Capital Region Crime Stoppers Inc	LA	\$245,875	Executive Di	\$80,000	\$84,349	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Women Of Hope Inc	OH	\$245,629	Executive Director	\$62,500	\$65,257	2023
Opening Doors International Services Inc	TX	\$251,057	Executive Dir.	\$55,000	\$52,680	2024
Journey 4ward	TX	\$245,349	Advocate/director	\$52,737	\$50,512	2024
Anchor Of Hope International Ministries Inc	CA	\$245,329	Executive Directorboardmember	\$56,160	\$46,434	2024
Road To Empowerment Restorative	CA	\$251,367	Principal Of	\$31,998	\$26,457	2024
Faith Based Security Network Inc	KS	\$251,617	President	\$47,729	\$49,373	2024
Battered But Not Broken	SC	\$245,008	Executive Director And Founde	\$50,485	\$51,920	2023
Pedal The Pacific	TX	\$244,736	Director	\$65,000	\$64,097	2023
Allegheny County Police Association	PA	\$251,989	Chairman	\$475	\$454	2024
The Delta Project	MI	\$244,281	Director	\$75,000	\$74,124	2024
Community Solutions Of Central Oregon	OR	\$252,526	Executive Dir.	\$47,269	\$42,032	2024
New Mexico Foundation	NM	\$243,823	Former Executive Director	\$60,000	\$61,792	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI cost of living and 2024 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 WI 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	431 organizations. Compensation range \$9–\$389,548; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$248,341); for reference, expenses \$216,072 and assets \$89,456.
ROLE MATCH	Nancy Yarbrough, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 peers 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	95 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	91 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 (Nancy Yarbrough) 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 431 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$118,339 is reasonable (approximately the 95th 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.