

Open Doors For Youth

Executive Director / CEO

EIN 472291925
 MN · NTEE O51
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Cindy S Ley, Executive Director / CEO** (\$76,128) 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 **100th** percentile of comparable organizations above the 90th percentile — board review recommended

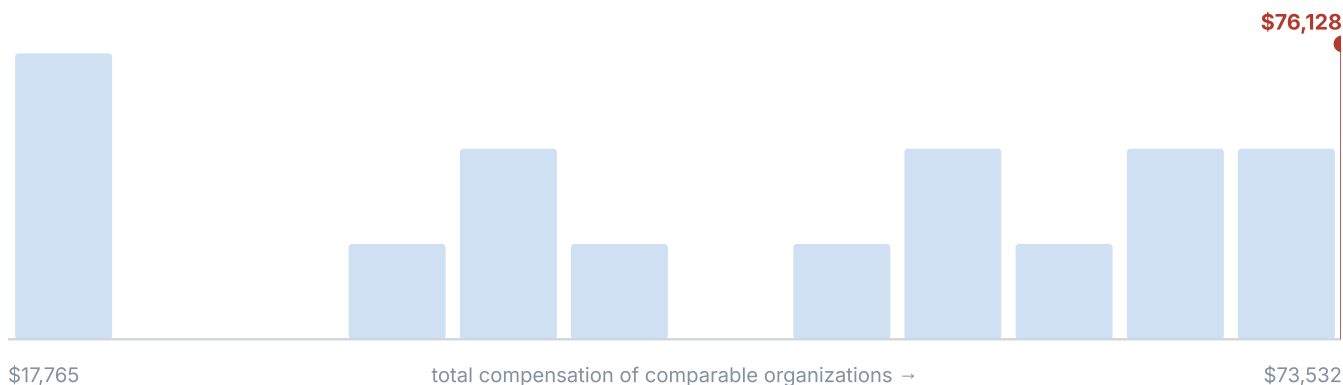
Benchmarked executive: Cindy S Ley — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O51).
BUDGET	Total revenue between \$187,486 and \$419,745 — 0.67x to 1.50x the subject's \$279,830 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O51), 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



\$18,495	\$36,443	\$51,660	\$63,227	\$70,960	\$76,128
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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
Samaritans 365 Foundation Inc	FL	\$273,549	Exec. Direct	\$71,167	\$65,719	2024
The Consumption Literacy Project	CO	\$294,184	Secretary	\$42,750	\$41,485	2023
Northeastern Pennsylvania Youth Shelter	PA	\$264,551	Executive Director	\$38,307	\$38,661	2023
Jobs By George Foundation	CO	\$298,932	President	\$20,000	\$18,851	2024
Hope Offered To People Everywhere	OH	\$303,070	President	\$34,000	\$35,399	2024
We Love Philly	PA	\$303,074	Executive Director	\$72,859	\$73,532	2023
Young Adults For Positive Action Of Colorado	LA	\$307,456	Executive Director	\$54,500	\$60,734	2023
Ross Valley Lacrosse Club	CA	\$240,743	President	\$62,471	\$51,660	2025
Laru Beya Collective Incorporated	NY	\$239,790	Executive Director	\$20,000	\$17,765	2024
Sports Mentorship Academy	MN	\$339,932	Executive Di	\$55,200	\$55,200	2023
Kinston Teens Inc	NC	\$200,814	Chief Executive Officer	\$55,000	\$57,513	2023
Youth Excited About Sports	MO	\$199,154	Executive Di	\$70,167	\$73,054	2024
Youth As Resources Inc	MD	\$362,825	Executive Dir.	\$71,680	\$67,820	2023
Circle K International Inc	IN	\$373,342	Kyp Executive Director	\$36,161	\$37,486	2024
Punx With Purpose	OR	\$394,808	Treasurer	\$20,000	\$18,257	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 15 organizations. Compensation range \$17,765–\$73,532; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$279,830); for reference, expenses \$311,046 and assets \$213,254.

ROLE MATCH Cindy S Ley, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 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 (Cindy S Ley) 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 (O51), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,128 is reasonable (approximately the 100th 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.