

# Eky Heritage Foundation Inc

Executive Director / CEO

EIN 834087615  
 KY · NTEE S20  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Jeffery Justice, Executive Director / CEO** (\$66,154) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86<sup>th</sup>** percentile of comparable organizations within the typical range

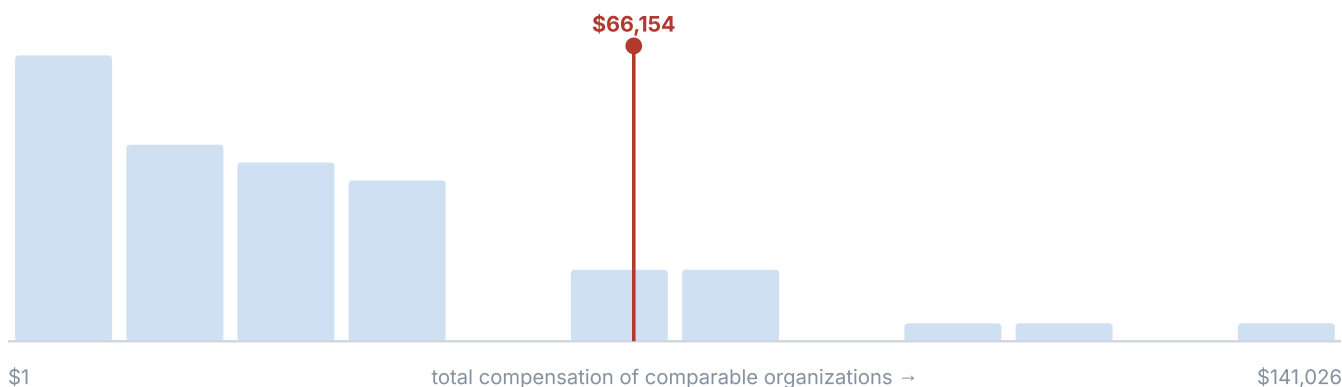
**Benchmarked executive:** Jeffery Justice — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S20).
BUDGET	Total revenue between \$58,203 and \$130,306 — 0.67x to 1.50x the subject's \$86,871 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

**57** organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,201	\$11,296	\$26,017	\$45,083	\$72,604	\$66,154
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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="#">Nourishing Networks Consortium</a>	WA	\$84,445	Director	\$10,000	<b>\$8,094</b>	2024
<a href="#">Yvonne Perkins Legacy Fund Inc</a>	IN	\$91,002	President And Director	\$7,923	<b>\$7,554</b>	2024
<a href="#">Sakan Community Resources Inc</a>	MN	\$91,376	Managing Director	\$70,475	<b>\$62,957</b>	2024
<a href="#">Arise Detroit</a>	MI	\$82,190	Executive Director	\$78,700	<b>\$73,440</b>	2024
<a href="#">Greater Bandon By-the-sea Corp</a>	OR	\$81,792	Executive Director	\$35,291	<b>\$29,630</b>	2024
<a href="#">Center City Development Corporation</a>	IN	\$81,791	Executive Director	\$7,364	<b>\$7,021</b>	2024
<a href="#">Victorian Village Inc Cdc</a>	TN	\$81,388	Executive Director	\$28,955	<b>\$28,329</b>	2023
<a href="#">Archi-treasures Association</a>	IL	\$81,047	Executive Di	\$87,000	<b>\$77,327</b>	2024
<a href="#">Quality Life Blueprint</a>	NC	\$93,278	Executive Director	\$31,154	<b>\$29,102</b>	2024
<a href="#">Greater East St Louis Community</a>	IL	\$80,202	Executive Director	\$45,050	<b>\$40,041</b>	2024
<a href="#">Spokane Area Business Foundation</a>	WA	\$79,356	Ceo & Director	\$27,509	<b>\$22,267</b>	2024
<a href="#">Glcac Support Corporation</a>	MA	\$79,280	President	\$32,024	<b>\$26,017</b>	2024
<a href="#">Corporacion Ele</a>	CA	\$78,877	Director	\$24,000	<b>\$18,736</b>	2024
<a href="#">Our Village Community Center</a>	UT	\$95,109	President	\$10,500	<b>\$10,003</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Shreveport Common Inc</a>	LA	\$96,199	Executive Director	\$60,000	<b>\$61,495</b>	2023
<a href="#">Cam Foundation</a>	CA	\$76,141	President	\$40,000	<b>\$31,227</b>	2024
<a href="#">Omro Area Community Center Inc</a>	WI	\$99,281	Executive Director	\$21,713	<b>\$20,501</b>	2024
<a href="#">The Collective Empowerment Group</a>	MD	\$99,445	President	\$10,000	<b>\$8,702</b>	2023
<a href="#">Alpha Alpha Lambda Community Development Inc</a>	NJ	\$74,012	Director	\$1	<b>\$1</b>	2024
<a href="#">Oakland Renaissance Nmtc Inc</a>	CA	\$99,920	President	\$145,905	<b>\$113,904</b>	2024
<a href="#">Laurel Redevelopment Corporation</a>	DE	\$100,146	Executive Di	\$75,000	<b>\$66,392</b>	2024
<a href="#">Promote Carmel Inc</a>	IN	\$100,190	Officer	\$48,750	<b>\$46,478</b>	2024
<a href="#">Mckinley Park Development Council</a>	IL	\$100,234	Managing Dir.	\$5,167	<b>\$4,593</b>	2024
<a href="#">Bridgeport Generation Now Votes</a>	CT	\$72,569	President	\$43,939	<b>\$37,246</b>	2024
<a href="#">Osgood Beautification And Main Street De</a>	IN	\$102,008	Treasurer	\$475	<b>\$453</b>	2024

**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 **57** organizations. Compensation range \$1–\$141,026; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$86,871); for reference, expenses \$398,289 and assets \$424,747. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Jeffery Justice, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	86 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	89 <sup>th</sup>
All sources (D + E + F), adjusted	75 <sup>th</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

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 (Jeffery Justice) 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 57 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,154 is reasonable (approximately the 86<sup>th</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.