

Kentucky Center For Grieving Children And Families Inc

Executive Director / CEO

EIN 844815951

KY · NTEE F60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leila Salisbury, Executive Director / CEO** (\$79,833) against **every comparable organization** that fit the selection criteria — **27** 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

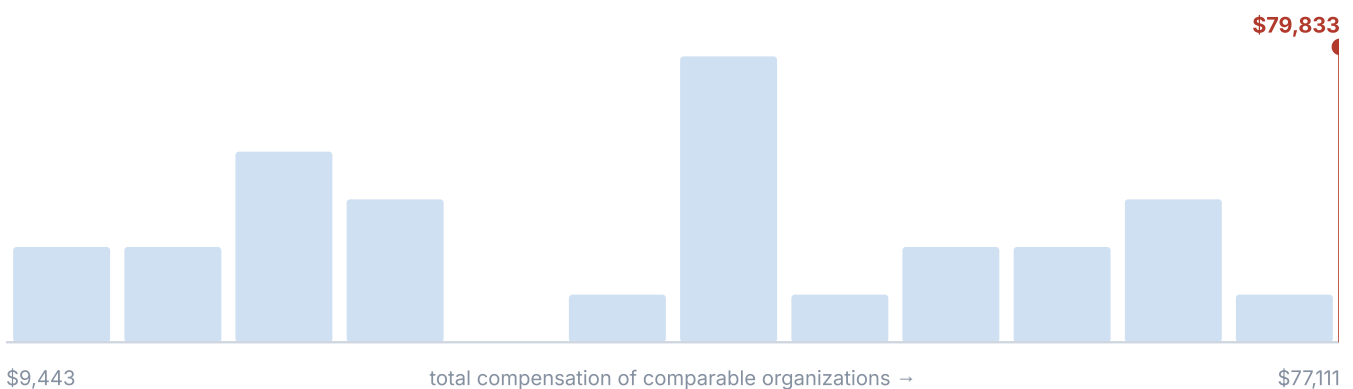
Benchmarked executive: Leila Salisbury — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F60).
BUDGET	Total revenue between \$83,904 and \$187,845 — 0.67x to 1.50x the subject's \$125,230 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F60), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,565 10TH	\$23,177 25TH	\$43,624 MEDIAN	\$56,523 75TH	\$66,382 90TH	\$79,833 THIS ORG · 100TH
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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
Restoried Life	SC	\$120,599	Member	\$60,000	\$56,760	2025
Dustins Place Inc	IN	\$131,983	Executive Director	\$44,000	\$44,465	2023
Turning Everything Around	NC	\$113,970	President	\$15,500	\$15,347	2023
Avenue Resource Inc	CA	\$139,195	President	\$80,000	\$64,298	2024
Samaritan Counseling Center	NY	\$110,406	Executive Di	\$48,651	\$40,919	2024
Mft Worldwide Inc	FL	\$141,597	Director	\$10,800	\$9,443	2024
Ten Ten Life Inc	VA	\$142,516	Board Member At Large	\$21,750	\$19,043	2025
Law Enforcement Chaplaincy Service	CA	\$143,149	Executive Dir.	\$60,000	\$48,224	2024
Life Skills International Inc	TX	\$145,284	President Ceo	\$45,500	\$43,615	2023
Magdalene's Inc	FL	\$151,355	Executive Di	\$49,891	\$43,624	2024
Open Doors Outdoors	CT	\$151,681	President	\$70,000	\$62,894	2023
Aish Seminars Inc	MD	\$97,209	President	\$56,000	\$48,731	2024
About Progress Not Perfection	CA	\$154,850	Executive Director	\$82,800	\$66,549	2024
A Right Heart Ministries Inc	NY	\$95,429	Director	\$65,000	\$56,285	2023
Shelter Of Wisdom	HI	\$157,678	Vp/director	\$32,400	\$27,000	2024
Sims Training And Wellness Center	NC	\$157,833	Sims	\$47,640	\$47,171	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
North Cherry Creek Counseling Center	CO	\$159,406	Vice President	\$86,398	\$77,111	2024
Healing Partners Counseling Inc	NJ	\$90,167	Director	\$27,200	\$23,272	2023
Watershed Ministries Inc	NC	\$164,101	Executive Di	\$24,000	\$23,082	2024
Prepare Our Youth Inc	DC	\$85,879	Executive Director	\$35,417	\$28,928	2024
Lost Sheep Ministries Intl	MN	\$85,518	Executive Director	\$33,000	\$30,351	2024
Bennie's Barn Inc	OK	\$165,068	Executive Director	\$21,000	\$22,159	2023
Children Are A Gift Foundation	TX	\$171,045	Former Exec Dir	\$13,063	\$12,163	2024
Counselors Obediently Preventing Substance Abuse	MO	\$175,949	Exeuctive Director	\$21,675	\$21,999	2023
On Our Own Of Anne Arundel County	MD	\$179,302	Executive Di	\$56,780	\$50,869	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 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.

Sample, role match & sensitivity

PEER COUNT 27 organizations. Compensation range \$9,443–\$77,111; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$125,230); for reference, expenses \$298,421 and assets \$405,688. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Leila Salisbury, 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)	89 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	96 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 (Leila Salisbury) 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 27 similarly situated organizations (Same NTEE sector (F60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,833 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.