

Judson Center Foundation

Executive Director / CEO

EIN 275341027

MI · NTEE P11

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Lenora Hardy-foster, Executive Director / CEO** (\$27,814) 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 **49th** percentile of comparable organizations within the typical range

Benchmarked executive: Lenora Hardy-foster — reported title “PRESIDENT & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P11).

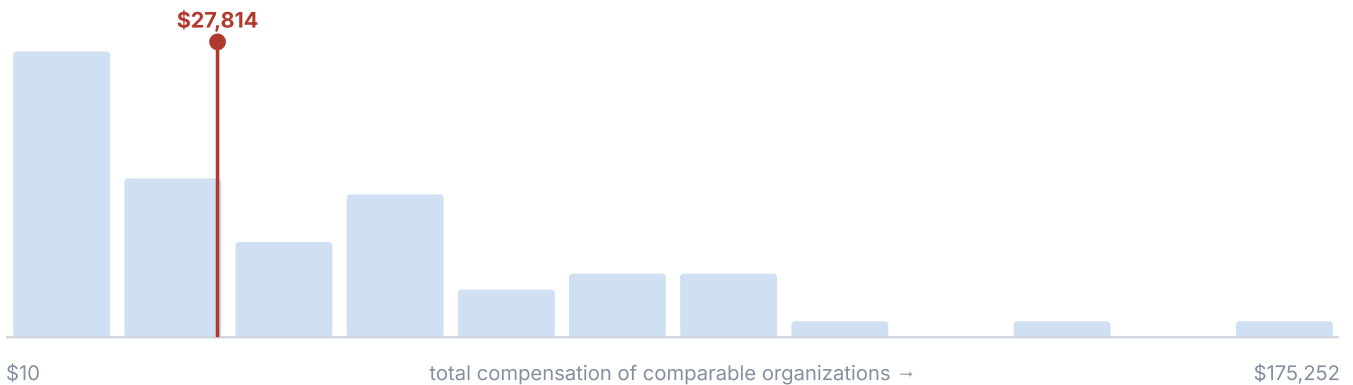
BUDGET Total revenue between \$278,880 and \$624,360 — 0.67x to 1.50x the subject's \$416,240 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P11), 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



\$5,276	\$9,219	\$30,025	\$56,819	\$89,717	\$27,814
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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 MI 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
Ahrc Nyc Guardianship Fund Inc	NY	\$416,036	Ceo, Nysarc Inc., Nyc Chap	\$42,201	\$38,037	2023
The Children's Village Institute	NY	\$416,989	President And Ceo	\$63,040	\$56,819	2023
Clement Arts	GA	\$417,184	Trustee/care Director	\$54,108	\$52,709	2024
Dovetail Sip Inc	CT	\$412,289	Ceo/executive Director	\$101,222	\$94,665	2023
Tn Justice Properties Inc	TN	\$426,000	Executive Director	\$8,448	\$8,603	2024
Hartville Homes Foundation	OH	\$406,150	Ceo	\$15,480	\$16,354	2023
Rocky Mountain Human Services Fdn	CO	\$429,698	Ceo	\$33,497	\$31,119	2024
Childrens Home Society Of Virginia	VA	\$395,822	Secretary	\$5,727	\$5,357	2024
Michigan Elks Association	MI	\$444,414	Executive Director	\$16,300	\$15,880	2025
Children's Village Family Service	ND	\$385,796	Ceo	\$10,545	\$11,542	2023
Sam And Peggy Grossman Family Foundation	AZ	\$453,534	Secretary & Treasurer (Non-voting)	\$29,610	\$27,589	2024
Families First Of Palm Beach County	FL	\$376,860	Ceo	\$9,431	\$8,584	2024
Nfte Endowment Fund Inc	NY	\$371,151	Ceo/president	\$57,498	\$51,824	2023
Guthrie Opportunity Center	KY	\$467,662	Director	\$85,882	\$89,393	2024
Hookstown Fair Inc	PA	\$468,309	Director	\$3,500	\$3,481	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tarrant County Association For The Blind	TX	\$362,889	Pres. - Assoc. For Blind	\$21,001	\$20,954	2023
Hospice Of Kona Foundation	HI	\$469,793	Ceo	\$18,482	\$16,031	2024
Hsvs Property Foundation Ltd	NY	\$469,815	Secretary	\$42,117	\$37,961	2023
New Directions Foundation Inc	NY	\$477,220	Executive Director	\$19,587	\$17,148	2024
Self Love Beauty	MI	\$353,058	Executive Director	\$82,950	\$85,400	2023
The Vita-living Foundation	TX	\$485,270	Chief Executive Officer	\$11,904	\$11,537	2024
The Center Foundation Inc	NY	\$340,071	President	\$99,251	\$86,891	2024
Bbi Holdings Inc	DC	\$494,597	Chief Executive Officer Bbi	\$10,843	\$9,219	2024
Marc Endowment Inc	TX	\$335,535	Executive Director	\$14,786	\$14,753	2023
Uniting Communities Qalich	WA	\$498,552	Executive Dir.	\$4,385	\$3,804	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 57 organizations. Compensation range \$10–\$175,252; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$416,240); for reference, expenses \$349,756 and assets \$11,141,359.

ROLE MATCH	Lenora Hardy-foster, reported title " <i>PRESIDENT & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	43 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	49 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	67 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 (Lenora Hardy-foster) 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 (P11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,814 is reasonable (approximately the 49th 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.