

# Lincoln County Humane Societyinc

Executive Director / CEO

EIN 391278307

WI · NTEE D20Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Friedenfels, Executive Director / CEO** (\$59,576) against **every comparable organization** that fit the selection criteria — **418** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Elizabeth Friedenfels — reported title “SHELTER MANA”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D20Z).
BUDGET	Total revenue between \$286,632 and \$641,713 — 0.67x to 1.50x the subject's \$427,809 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**418** organizations qualified on sector, size, and geography → **418** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,257	\$23,946	\$43,170	\$59,036	\$77,635	<b>\$59,576</b>
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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 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
<a href="#">The Outreach Connection Inc</a>	NJ	\$427,167	Executive Director	\$51,877	<b>\$44,350</b>	2024
<a href="#">Needy Paws Rescue</a>	MO	\$427,084	President	\$19,191	<b>\$19,463</b>	2024
<a href="#">Center For Animal Protection And Education</a>	CA	\$428,652	Officer	\$12,115	<b>\$10,017</b>	2024
<a href="#">Olive Branch Animal Rescue &amp; Refuge Inc</a>	WV	\$426,682	President/treasurer	\$39,433	<b>\$42,090</b>	2023
<a href="#">Rangeland Wild</a>	CA	\$430,576	President	\$32,233	<b>\$26,651</b>	2024
<a href="#">Suncoast Primate Sanctuary Foundation Inc</a>	FL	\$431,256	Director	\$5,000	<b>\$4,498</b>	2024
<a href="#">Equamore Foundation</a>	OR	\$424,360	Executive Director	\$35,687	<b>\$32,670</b>	2023
<a href="#">Concern For Helping Animals In</a>	VA	\$424,145	President	\$42,478	<b>\$40,432</b>	2023
<a href="#">Dodge County Humane Society Inc</a>	WI	\$423,409	Executive Director	\$31,200	<b>\$32,122</b>	2023
<a href="#">Horses Of Tir Na Nog</a>	CA	\$432,472	Administrator	\$33,280	<b>\$28,329</b>	2023
<a href="#">Rockbridge County Spca</a>	VA	\$423,103	Executive Director	\$49,534	<b>\$45,796</b>	2024
<a href="#">Luv2howl Animal Rescue</a>	NJ	\$422,847	President	\$14,000	<b>\$12,323</b>	2023
<a href="#">Toledo Animal Shelter Association</a>	OH	\$422,702	Executive Director	\$65,308	<b>\$66,233</b>	2024
<a href="#">Animal Welfare Society Inc</a>	CT	\$433,278	Shelter Manager	\$79,158	<b>\$71,067</b>	2024
<a href="#">Arkansans For Animals Inc</a>	AR	\$422,270	Executive Director	\$59,615	<b>\$64,164</b>	2024
<a href="#">Marion Animal Resource Connect</a>	TN	\$421,872	Manager	\$62,400	<b>\$62,805</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Forpaws Spay &amp; Neuter Clinic</a>	CA	\$433,838	Ceo	\$39,820	<b>\$32,924</b>	2024
<a href="#">Eastern Pa Animal Alliance</a>	PA	\$421,575	President	\$104,000	<b>\$99,307</b>	2024
<a href="#">Pets For Patriots Inc</a>	NY	\$434,165	Founder & Chief Executive	\$134,382	<b>\$116,273</b>	2024
<a href="#">Green County Humane Society</a>	WI	\$434,304	Executive Director	\$29,687	<b>\$30,564</b>	2023
<a href="#">Bella Vista Animal Shelter Inc</a>	AR	\$434,379	Executive Director	\$40,804	<b>\$43,917</b>	2024
<a href="#">Dubois County Humane Society</a>	IN	\$421,080	Executive Director	\$25,395	<b>\$26,400</b>	2023
<a href="#">Alamo Animal Encounters</a>	TX	\$421,016	President	\$59,500	<b>\$58,673</b>	2023
<a href="#">Heartland Humane Society Inc</a>	SD	\$434,606	Executive Di	\$69,158	<b>\$73,083</b>	2024
<a href="#">Pickens County Humane Society</a>	SC	\$420,687	Executive Director	\$48,576	<b>\$48,524</b>	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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 418 organizations. Compensation range \$124–\$333,528; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$427,809); for reference, expenses \$407,445 and assets \$1,194,626.

ROLE MATCH	Elizabeth Friedenfels, reported title " <i>SHELTER MANA</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	4 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	71 <sup>st</sup>
Reportable pay only (column D), adjusted	75 <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 (Elizabeth Friedenfels) 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 418 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,576 is reasonable (approximately the 76<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.