

# Eastern New Mexico University Ruidoso Foundation

Executive Director / CEO

EIN 800699687  
 NM · NTEE B114  
 FY ending 2024-06-30  
**June 9, 2026**

This analysis benchmarks the total compensation of **Rochelle Lentschke, Executive Director / CEO** (\$62,602) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84<sup>th</sup>** percentile of comparable organizations within the typical range

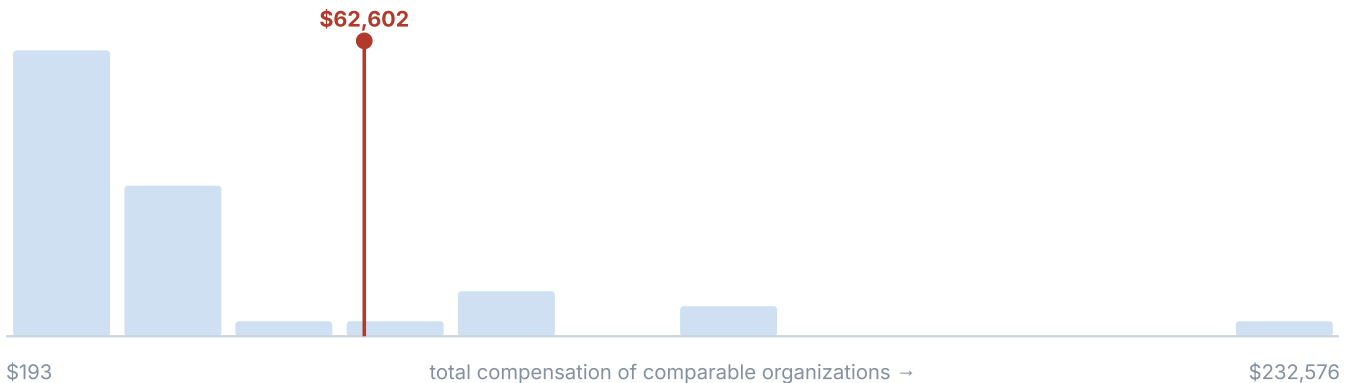
**Benchmarked executive:** Rochelle Lentschke — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B114).
BUDGET	Total revenue between \$44,474 and \$99,570 — 0.67x to 1.50x the subject's \$66,380 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**37** organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$1,255</b> 10TH	<b>\$3,616</b> 25TH	<b>\$16,507</b> MEDIAN	<b>\$33,717</b> 75TH	<b>\$86,195</b> 90TH	<b>\$62,602</b> THIS ORG · 84TH
------------------------	------------------------	---------------------------	-------------------------	-------------------------	------------------------------------



## ■ 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 NM 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="#">Bill And Vieve Gore Endowment Fund</a>	UT	\$67,313	Trustee	\$123,960	<b>\$121,441</b>	2023
<a href="#">Denver Christian Schools Foundation Inc</a>	CO	\$67,909	Head Of School	\$17,985	<b>\$16,507</b>	2023
<a href="#">Mbbs-us Inc</a>	CA	\$64,801	University President (Part Year)	\$38,809	<b>\$32,078</b>	2023
<a href="#">Cardinal Education Foundation Inc</a>	TX	\$64,486	President	\$16,005	<b>\$14,885</b>	2024
<a href="#">Honorable Character</a>	TX	\$64,308	Director	\$990	<b>\$921</b>	2024
<a href="#">Westerville Rotary Foundation</a>	OH	\$63,485	Treasurer	\$1,500	<b>\$1,477</b>	2024
<a href="#">Mississippi 8 Conference</a>	MN	\$69,671	Executive Secretary	\$16,958	<b>\$16,040</b>	2023
<a href="#">Maurice River Education Foundation</a>	NJ	\$62,775	Secretary	\$19,539	<b>\$15,801</b>	2025
<a href="#">Wood Colony Christian School</a>	CA	\$61,546	President	\$7,475	<b>\$6,179</b>	2023
<a href="#">Susquehanna University And</a>	PA	\$60,368	Trustee	\$30,266	<b>\$27,339</b>	2025
<a href="#">Friends Of The San Rafael Public Library</a>	CA	\$60,014	Director	\$2,310	<b>\$1,806</b>	2025
<a href="#">The 506 Foundation Inc</a>	KS	\$73,052	Treasurer	\$3,600	<b>\$3,616</b>	2024
<a href="#">Nymc - School Of Medicine Faculty</a>	NY	\$73,745	President, Ceo And Trustee	\$268,885	<b>\$232,576</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">St Hope Endowment</a>	CA	\$58,061	Ceo	\$234	<b>\$193</b>	2023
<a href="#">Berea College Leverage Lender Inc</a>	KY	\$57,546	President/as President Of Berea College/director	\$57,401	<b>\$59,031</b>	2023
<a href="#">Schuylkill Valley Athletic Boosters Inc</a>	PA	\$75,214	Treasurer	\$599	<b>\$555</b>	2024
<a href="#">Glen Ellyn Library Foundation</a>	IL	\$75,278	Development Dir	\$29,861	<b>\$27,295</b>	2024
<a href="#">Charles Henry Leach li Fund For Duquesne University</a>	PA	\$57,036	Pres/director	\$134,644	<b>\$124,839</b>	2024
<a href="#">Wilson Area Partners In Education Founda</a>	PA	\$57,003	Executive Director	\$29,446	<b>\$28,108</b>	2023
<a href="#">Wilmington Library Foundation li Inc</a>	DE	\$76,295	Executive Director	\$8,569	<b>\$8,031</b>	2023
<a href="#">Junior Achievement Of Eastern Iowa</a>	IA	\$54,804	Authorized Agent	\$8,616	<b>\$8,771</b>	2024
<a href="#">The Ivy Foundation</a>	VA	\$54,330	Executive Director	\$104,004	<b>\$96,124</b>	2023
<a href="#">The Springfield Greene County Public</a>	MO	\$79,699	Develop. Dir	\$2,102	<b>\$2,070</b>	2024
<a href="#">Barat Education Foundation</a>	IL	\$52,959	Treasurer	\$3,000	<b>\$2,672</b>	2025
<a href="#">The Drost Family Foundation</a>	NY	\$52,606	Trustee	\$2,860	<b>\$2,473</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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	37 organizations. Compensation range \$193–\$232,576; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$66,380); for reference, expenses \$94,255 and assets \$741,005. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Rochelle Lentschke, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	84 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	84 <sup>th</sup>
Reportable pay only (column D), adjusted	97 <sup>th</sup>
All sources (D + E + F), adjusted	43 <sup>rd</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 (Rochelle Lentschke) 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 37 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$62,602 is reasonable (approximately the 84<sup>th</sup> 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.