

Arlene Campbell Humanitarian Foundation

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Lena Denman, Executive Director / CEO** (\$3,140) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Q30).

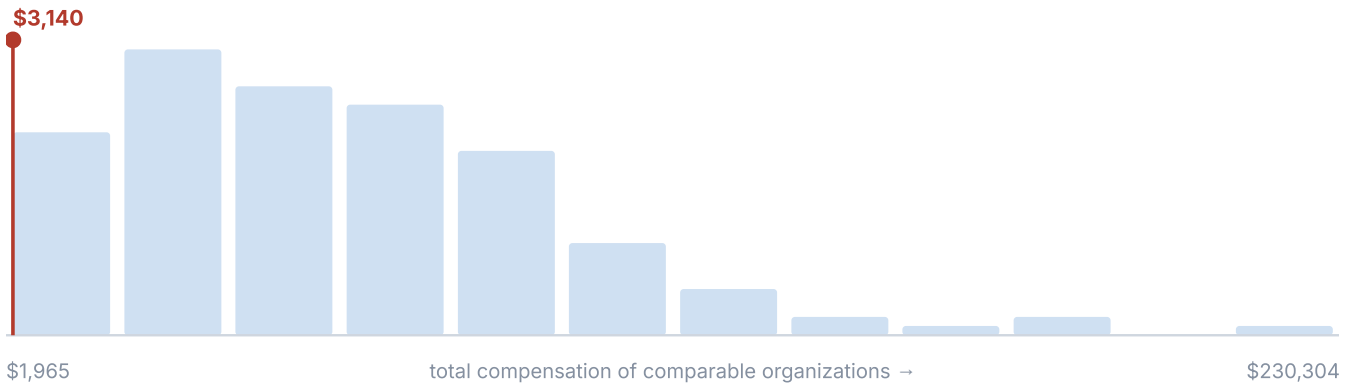
BUDGET Total revenue between \$255,028 and \$570,960 — 0.67x to 1.50x the subject's \$380,640 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Q30), nationwide + budget 0.67–1.5x revenue.

146 organizations qualified on sector, size, and geography

→ **146** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,194	\$31,390	\$56,256	\$80,938	\$103,339	\$3,140
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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 TX 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
Enchanted Peach Children's Foundation	GA	\$380,018	Executive Director	\$75,000	\$75,388	2024
Vision For The Poor	PA	\$382,721	Exec. Dir/pres	\$14,400	\$13,986	2025
Global Seed Planters	MN	\$378,056	President	\$54,467	\$55,392	2023
Ivu Med	UT	\$378,022	Director	\$122,917	\$122,522	2025
Millennium Campus Network Inc	MA	\$376,676	Executive Director	\$68,376	\$61,425	2024
New Korea Foundation International	MN	\$376,598	Ceo, President	\$9,000	\$9,153	2023
Right Steps Inc	GA	\$374,765	Executive Di	\$58,321	\$58,623	2024
Friendship With Cambodia	OR	\$374,761	Treasurer	\$93,113	\$86,443	2024
Mayan Hands Foundation Ltd	NY	\$386,658	Executive Director	\$60,000	\$54,201	2024
Zara Initiative	CA	\$387,011	Secretary Director Onsite Director	\$19,000	\$16,401	2024
Rostropovich-vishnevskaya Foundation	DC	\$387,111	Executive Director	\$262,528	\$230,304	2024
Red Rhino Orphanage Project	CA	\$387,749	Exec. Director	\$60,000	\$51,794	2024
Fountains Of Hope International Inc	IN	\$390,209	Executive Dir.	\$74,627	\$78,674	2024
Charlies Lunch Ministries	TX	\$391,005	Vice President	\$65,315	\$65,315	2024
International Association For Hospice And Palliative Care Inc	TX	\$369,777	Executive Director	\$6,000	\$6,177	2023
Human Rights For Kids	DC	\$391,520	Ceo	\$125,000	\$109,657	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Links International	TX	\$391,681	President	\$31,800	\$32,739	2023
African Christian Schools Foundation	TN	\$391,934	Executive Director	\$80,000	\$86,548	2023
Acts 29 Ministries Inc	OH	\$392,005	President	\$25,575	\$27,079	2024
Reformation Hope Inc	GA	\$392,259	Executive Director	\$79,145	\$79,554	2024
Franciscan Family Apostolate Inc	CT	\$392,339	President	\$35,000	\$32,806	2024
The Humanity Share Inc	IL	\$368,692	Treasurer	\$59,573	\$60,279	2023
American Friends Of The Bambi Homes Colombia	NY	\$393,535	Board Member	\$19,500	\$18,136	2023
Haki Community Organization	OR	\$393,756	President	\$127,260	\$121,634	2023
Alongsideasia Inc	GA	\$367,472	Trustee	\$31,000	\$32,081	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	146 organizations. Compensation range \$1,965–\$230,304; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$380,640); for reference, expenses \$431,534 and assets \$1,625.
ROLE MATCH	Lena Denman, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	1 st

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 (Lena Denman) 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 10, 2026, comparing compensation against 146 similarly situated organizations (Same NTEE sector (Q30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,140 is reasonable (approximately the 1st 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 10, 2026.