

The University Of Toledo Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Brenda Lee, Executive Director / CEO** (\$28,119) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

Benchmarked executive: Brenda Lee — reported title “PRESIDENT AND CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

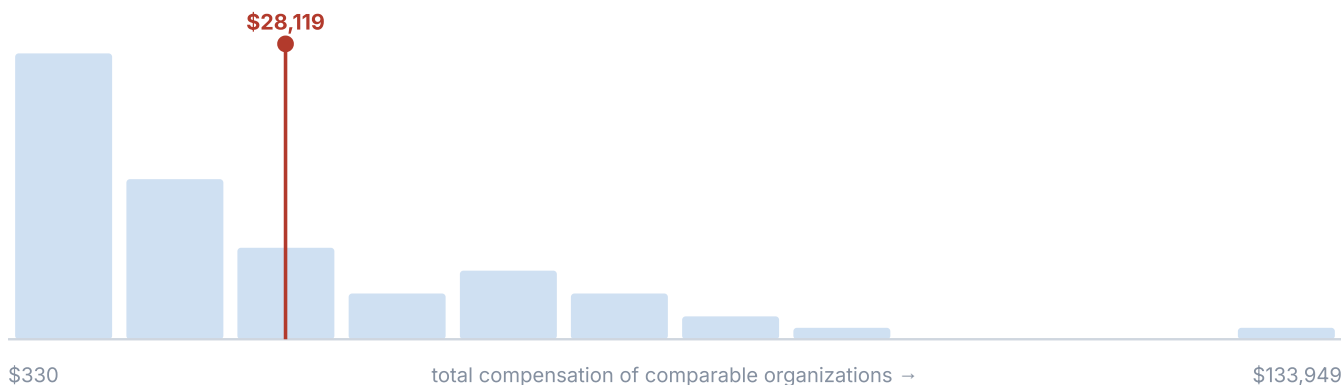
SECTOR Organizations sharing the subject's NTEE classification (S47).

BUDGET Total revenue between \$18,747 and \$41,973 — 0.67x to 1.50x the subject's \$27,982 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,405	\$5,385	\$16,374	\$39,983	\$58,794	\$28,119
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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 OH 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
Imani Works Inc	IL	\$27,493	Vice President	\$20,004	\$18,035	2024
We Invest In You Inc	MN	\$27,339	Director And President	\$1,000	\$933	2023
Long Island Small Business Assistance	NY	\$27,206	Ceo/president	\$69,000	\$58,868	2023
Ecotech Vision Foundation	FL	\$27,000	Executive Director	\$6,250	\$5,385	2024
The Building Corporation Of Seiu	OR	\$26,555	Executive Di	\$57,042	\$48,579	2024
Public Dialogue Consortium	CA	\$26,375	President	\$20,677	\$16,374	2024
Rcc Property Holdings Inc	FL	\$26,121	Excutive Dir	\$8,337	\$7,183	2024
San Diego Region Small Business	CA	\$26,032	Chief Financial Officer	\$67,112	\$53,145	2024
347 West 41st Street Inc	NY	\$29,960	President	\$11,400	\$9,447	2024
Friends Of T-rex	MO	\$30,078	Executive Director	\$4,456	\$4,328	2024
Deer Creek Holdings Inc	OK	\$30,100	President	\$12,000	\$12,476	2023
Minnesota Milk Producers Association	WI	\$25,845	President	\$3,900	\$3,735	2024
Metropool Inc	NY	\$30,164	Chairman Of Board	\$3,300	\$2,734	2024
Main Development Group	PA	\$30,272	President/ceo	\$11,512	\$10,839	2023
Plaza Central Development Group Inc	NC	\$30,525	Board Member	\$13,410	\$12,707	2024
Tag Community Ventures	PA	\$25,000	Executive Di	\$83,489	\$78,608	2023
Boma Foundation	DC	\$24,937	President And Coo	\$90,099	\$74,649	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Three Crowns Foundation	IL	\$24,879	Former Interim Finance Lead/treas.	\$34,904	\$31,469	2024
Mhep Properties Inc	PA	\$24,820	Secretary	\$1,579	\$1,444	2024
Hampton Roads Chamber Foundation	VA	\$24,388	President	\$21,931	\$19,993	2023
The North Little Rock Chamber	AR	\$24,336	President/ce	\$569	\$604	2023
Pioneer Georgia Inc	GA	\$24,236	Board Member	\$3,000	\$2,848	2023
Local 96 Ibew Building Corporation	MA	\$31,852	Business Manager	\$51,209	\$42,201	2024
Monclova Historical Foundation	OH	\$22,924	Executive Di	\$41,138	\$39,958	2024
Iatse Local 729 Building Corporation	CA	\$33,345	Bus Rep/secretary-treasurer	\$35,936	\$28,457	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH cost of living and 2023 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 OH 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	65 organizations. Compensation range \$330–\$133,949; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$27,982); for reference, expenses \$0 and assets \$2,399,552. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Brenda Lee, reported title <i>"PRESIDENT AND CEO"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 35 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	68 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	85 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 (Brenda Lee) 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 65 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,119 is reasonable (approximately the 68th 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.