

Olentangy Education Foundation

Executive Director / CEO

EIN 311312620

OH · NTEE B82Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mary Lorenz, Executive Director / CEO** (\$41,730) against **every comparable organization** that fit the selection criteria — **123** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: Mary Lorenz — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B82Z).

BUDGET Total revenue between \$94,825 and \$212,295 — 0.67x to 1.50x the subject's \$141,530 (the band tightens as size grows).

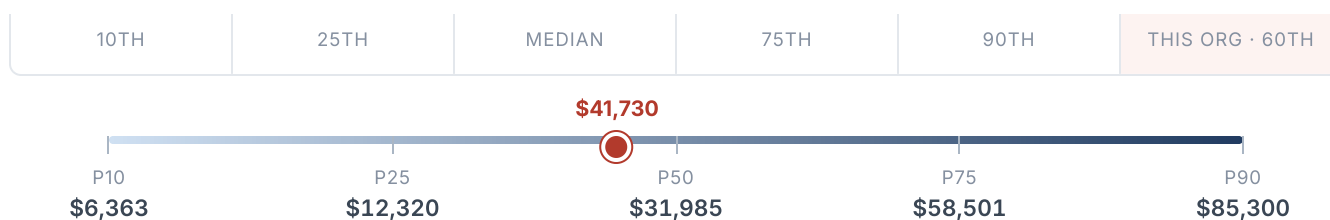
GEOGRAPHY Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

123 organizations qualified on sector, size, and geography → **123** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,363	\$12,320	\$31,985	\$58,501	\$85,300	\$41,730
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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
Educate Lanka Foundation Inc	MD	\$141,292	Executive Director	\$126,000	\$111,219	2024
Hardrock Hundred Endurance Run	CO	\$143,862	Event Director, Ex Officio	\$3,000	\$2,716	2024
The Weinreb-berenda-carter Foundation Inc	NY	\$144,674	Secy-treas./director	\$23,000	\$19,623	2024
Oregon Education Assoc Foundation	OR	\$138,017	Oea President	\$33,341	\$29,233	2024
Pennsylvania Pharmacists	PA	\$145,417	Secretary/tr	\$12,566	\$12,181	2023
The Grandville Education Foundation	MI	\$145,647	Exec Directo	\$15,250	\$14,478	2025
Centennial Education Foundation	PA	\$137,344	Executive Director	\$16,154	\$15,210	2024
Yuda Bands	UT	\$136,783	Secretary	\$28,500	\$27,540	2024
National Guard Youth Foundation	DC	\$146,358	President	\$10,000	\$8,071	2025
Monster Education Foundation Nfp	IL	\$136,651	Executive Director-President	\$7,200	\$6,683	2024
Laborers' Local 300 Scholarship Fund	CA	\$136,560	Chairman/trustee	\$163,840	\$133,575	2024
Lincoln County Rotary Student	NC	\$147,759	Director	\$36,846	\$35,945	2024
Baptist Medical Dental Fellowship	AL	\$134,845	Executive Dir.	\$54,000	\$56,707	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Police Benevolent Associaton	FL	\$134,541	President	\$11,611	\$10,603	2023
St Ursula Academy Scholarship Granting	OH	\$134,005	President	\$16,697	\$16,697	2024
Camden County Hero Scholarship Fund Inc	NJ	\$149,181	Executive Dir.	\$69,572	\$58,647	2024
Faces Of Valor Usa Inc	MD	\$150,492	President & Ceo	\$50,000	\$44,135	2024
Entrepreneurs Scholarship Program	TX	\$132,075	Director	\$375	\$365	2023
The Derby Johnson Banks Foundation Inc	GA	\$151,265	Secretary	\$48,890	\$46,413	2024
Namic Mutual Insurance Foundation	IN	\$131,399	Executive Di	\$41,231	\$41,052	2024
Alpha Educational Foundation-ddl Inc	FL	\$130,244	Executive Director	\$23,600	\$20,932	2024
South Dakota Retailers Association	SD	\$129,954	Executive Di	\$20,203	\$21,051	2024
William Paul Hatfield Scholarship Trust	MO	\$129,818	Trustee	\$48,615	\$48,615	2024
Committee For Excellence In	VA	\$153,577	Executive Di	\$24,000	\$21,879	2024
Oregon Turfgrass Foundation	OR	\$129,438	Executive Director	\$12,991	\$11,390	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 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 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	123 organizations. Compensation range \$365–\$314,008; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$141,530); for reference, expenses \$152,126 and assets \$942,873.
ROLE MATCH	Mary Lorenz, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	50 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	60 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	36 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 (Mary Lorenz) 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 123 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,730 is reasonable (approximately the 60th 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.