

Southwestern Ohio Instructional

Executive Director / CEO

EIN 316017315

OH · NTEE B190

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Dorthy K Lensman, Executive Director / CEO** (\$20,050) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

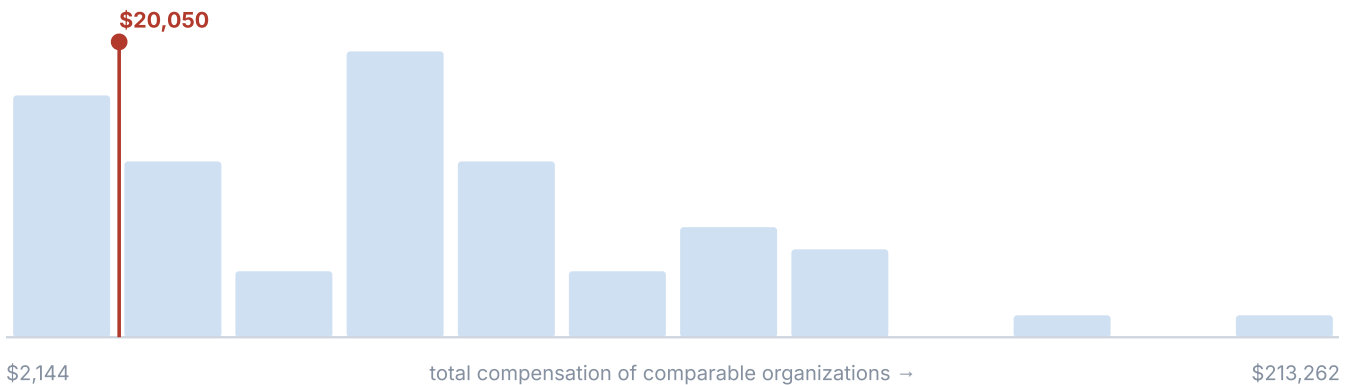
Benchmarked executive: Dorthy K Lensman — reported title “President & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B190).
BUDGET	Total revenue between \$294,851 and \$660,115 — 0.67x to 1.50x the subject's \$440,077 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B19), nationwide + budget 0.67–1.5x revenue.

57 organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,865	\$32,345	\$63,557	\$87,330	\$125,179	\$20,050
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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
New York Coalition For Healthy School	NY	\$440,629	Executive Director	\$94,987	\$81,039	2024
Cal Poly Humboldt Real Estate Holdings	CA	\$448,190	President, Secretary	\$112,869	\$92,019	2024
Sun Scholars Inc	CT	\$450,377	Executive Director	\$73,886	\$67,339	2023
Wisconsin Automotive And Truck Education	WI	\$429,207	Executive Director	\$63,858	\$64,826	2023
Florida Charter School Alliance Inc	FL	\$459,055	Executive Director	\$109,366	\$99,868	2023
The New American Colleges & Universities	OH	\$407,979	President	\$218,905	\$213,262	2025
Aaron Academy	TN	\$473,804	Principal	\$80,184	\$79,577	2024
Florida Emergency Medicine Teaching Alliance Inc	TX	\$474,929	President	\$60,000	\$56,667	2024
Rcs Building Corporation	CO	\$477,851	President	\$2,453	\$2,221	2024
Urban Lighthouse Ministries	PA	\$399,741	Treasurer	\$7,575	\$7,132	2024
The Decision Education Foundation	CA	\$396,347	Executive Dir.	\$155,544	\$126,811	2024
Kansas Educational Technology	KS	\$486,444	Consortium D	\$109,162	\$111,345	2024
Mathkind Global Inc	NC	\$490,407	Executive Director	\$120,850	\$121,379	2023
First Literacy Inc	MA	\$490,804	Executive Director	\$150,000	\$131,024	2023
Journey Into Education & Teaching Inc	MA	\$389,204	President	\$60,300	\$52,671	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Harvard Dedicated Energy Limited	MA	\$495,351	Vice President And Treasurer	\$69,721	\$60,900	2023
Uw Wausau Campus Foundation Inc	WI	\$384,566	Executive Di	\$73,310	\$72,286	2024
Mandela li Housing Development	NY	\$497,717	Vice President	\$4,935	\$4,102	2025
Friends Of Outdoor School	OR	\$369,923	Executive Director	\$87,493	\$76,713	2024
Wfb Foundation Supporting Organization Inc	WI	\$362,373	Officer	\$27,457	\$27,074	2024
Oliveseed Foundation	CA	\$360,989	Founder & Executive Director	\$12,000	\$10,072	2023
Virtual Properties	MN	\$521,635	Secretary	\$113,122	\$108,651	2023
Allentown School District Foundation	PA	\$524,154	Executive Director	\$57,288	\$53,939	2024
Missouri Council Of Administrators	MO	\$525,276	Executive Di	\$56,429	\$58,096	2023
Guadalupe Holding Company	UT	\$354,362	President Sept-june	\$34,797	\$34,618	2023

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 57 organizations. Compensation range \$2,144–\$213,262; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$440,077); for reference, expenses \$460,860 and assets \$346,640.
ROLE MATCH	Dorothy K Lensman, reported title " <i>President & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 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	19 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	96 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 (Dorothy K Lensman) 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 57 similarly situated organizations (Same NTEE sector (B19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,050 is reasonable (approximately the 19th 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.