

The Josina Lott Foundation

Executive Director / CEO

EIN 341916119

OH · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Steven Maenle, Executive Director / CEO** (\$127,245) against **every comparable organization** that fit the selection criteria — **287** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **99th** percentile of comparable organizations above the 90th percentile — board review recommended

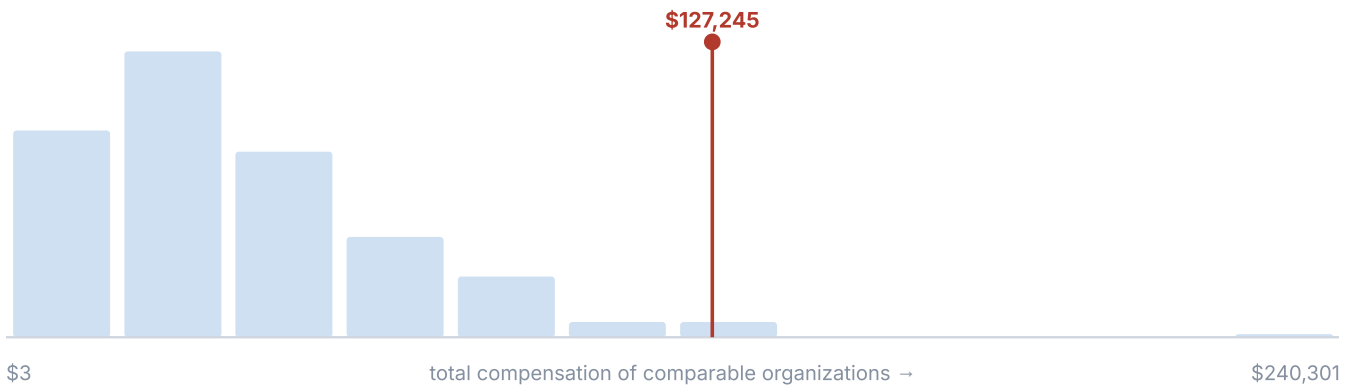
Benchmarked executive: Steven Maenle — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$90,101 and \$201,720 — 0.67x to 1.50x the subject's \$134,480 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

287 organizations qualified on sector, size, and geography → **287** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,050	\$20,536	\$35,844	\$57,754	\$81,924	\$127,245
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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
For All Ages Inc	CT	\$133,882	Director And Ceo	\$73,186	\$64,788	2024
Coolbaugh Township Firemen's Relief	PA	\$133,666	Secretary	\$1,200	\$1,130	2024
Franklin County Senior Citizens Inc	TN	\$133,426	Current Director	\$35,269	\$35,002	2024
Endless Opportunities	NC	\$135,962	Executive Dir	\$50,538	\$49,303	2024
Nebraska Panhandle Area Health	NE	\$136,379	Executive Di	\$75,519	\$74,711	2025
Here To Serve Inc	CA	\$136,789	Ceo/board Chair	\$79,761	\$63,351	2025
Moms Club	TX	\$137,035	Chairman, President And Director	\$24,000	\$22,667	2024
Accountability Oregon	OR	\$131,868	Officer	\$66,187	\$58,032	2024
The Fenway Community Center At	MA	\$137,195	Executive Director	\$104,000	\$88,237	2024
Better Business Bureau Of Ne In	IN	\$131,614	President/ C	\$11,390	\$11,675	2023
United Christian Volunteers Inc	KY	\$137,463	President	\$11,000	\$11,488	2023
The Caritas Foundation	CA	\$137,500	Chief Operating Officer	\$18,203	\$14,840	2024
Ohio Valley Recovery Inc	WV	\$137,839	Executive Director	\$44,873	\$45,872	2024
Nova Principles Foundation	UT	\$137,965	Executive Director	\$44,554	\$43,053	2024
Love In The Name Of Christ Of Lewis County	WA	\$130,543	Executive Director	\$53,016	\$44,815	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Women To Women Inc	CO	\$130,423	Program Chai	\$30,000	\$27,160	2024
Cascadia Clubhouse	WA	\$138,837	Executive Director	\$22,521	\$19,037	2024
We Carry Kevan Inc	IN	\$138,898	President	\$38,750	\$38,582	2024
Mission Shawnee Inc	OK	\$139,238	Executive Director	\$49,880	\$51,857	2024
Beautiful Spirited Women	TN	\$129,715	Founder	\$23,750	\$24,267	2023
Twin Cities Ministries	MN	\$139,539	Program Director	\$48,104	\$44,878	2024
The Kevin Donovan Foundation Inc	OH	\$139,675	Executive Director	\$7,500	\$7,500	2024
Eugene Bell Foundation Inc	SC	\$129,280	Chairman	\$58,836	\$57,952	2024
Baptist Center For Global Concerns	TX	\$139,797	President	\$38,179	\$37,123	2023
Hopes Landing	OH	\$139,966	Executive Di	\$11,625	\$11,625	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	287 organizations. Compensation range \$3–\$240,301; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$134,480); for reference, expenses \$72,605 and assets \$2,049,484. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Steven Maenle, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	99 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	98 th
All sources (D + E + F), adjusted	91 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 (Steven Maenle) 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 287 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$127,245 is reasonable (approximately the 99th 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.