

The Grand Foundation Inc

Executive Director / CEO

EIN 201897324

NE · NTEE A80

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **James Pohl, Executive Director / CEO** (\$13,000) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: James Pohl — reported title "VICE PRESIDENT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A80).
BUDGET	Total revenue between \$102,196 and \$228,798 — 0.67x to 1.50x the subject's \$152,532 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography → **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,321	\$19,949	\$37,042	\$58,710	\$77,081	\$13,000
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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 NE 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
Ponca City Mainstreet Inc	OK	\$152,974	Executive Di	\$54,014	\$55,299	2024
Lovell Historical Society	ME	\$151,332	President	\$19,815	\$18,992	2023
Stockyards Plaza Inc	SD	\$149,752	Executive Director	\$76,301	\$78,293	2024
Westerly Armory Restoration Inc	RI	\$155,312	Treasurer	\$26,250	\$23,402	2024
Heritage Alliance Of Ne Tn & Sw Va	TN	\$155,315	Director	\$45,478	\$45,758	2023
Quakertown Alive	PA	\$155,888	Executive Director	\$67,022	\$62,141	2024
Norwalk Historical Society Inc	CT	\$156,068	Executive Dir.	\$48,000	\$41,844	2024
Hidalgo Foundation	TX	\$157,430	Pres./exec. Dir	\$44,083	\$40,999	2024
East Tennessee Historical Society Foundation	TN	\$157,780	President/ceo	\$13,361	\$13,058	2024
National Society Of The Daughters Of The	OK	\$147,152	President	\$7,500	\$7,906	2023
Saint Petersburg Preservation Inc	FL	\$159,952	Executive Director	\$84,621	\$73,911	2024
The Allen County Courthouse Preservation Trust Inc	IN	\$161,074	Executive Director	\$90,789	\$89,017	2024
The Ballard House Project Inc	AL	\$142,515	Executive Director	\$18,000	\$18,614	2023
Wilsons Creek National Battlefield Foundation	MO	\$162,963	Executive Director	\$46,230	\$45,525	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Chicago Club Preservation Foundation	IL	\$141,514	Management Representative	\$29,859	\$27,293	2024
Spring Grove Area Historical	PA	\$165,010	Executive Di	\$57,335	\$53,160	2024
Natl Washington-rochambeau Rev Rt A	MD	\$139,631	Executive Di	\$32,800	\$28,511	2024
Sunrise Historic And Prehistoric	WY	\$165,662	Principal In	\$6,000	\$5,974	2024
Historical Society Of Southern	CA	\$167,089	Executive Director	\$23,400	\$18,787	2024
Colorado Freedom Memorial Fndtn	CO	\$167,576	President	\$45,000	\$40,118	2024
California History Center Foundation	CA	\$135,627	Program Director (Fhda Instructor)	\$292,740	\$235,024	2024
Great Bridge Battlefield	VA	\$169,994	Executive Director	\$63,907	\$59,065	2023
Craik-patton Inc	WV	\$134,149	Executive Director	\$40,000	\$40,267	2024
Shelby County Historical Society	IN	\$171,028	Executive Dir.	\$43,269	\$42,424	2024
T Thomas Fortune Foundation	NJ	\$132,664	Executive Di	\$34,588	\$28,712	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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 **66** organizations. Compensation range \$2,566–\$235,024; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$152,532); for reference, expenses \$126,358 and assets \$1,361,962.
ROLE MATCH	James Pohl, reported title <i>"VICE PRESIDENT"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	4 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	12 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	11 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 (James Pohl) 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 66 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,000 is reasonable (approximately the 12th 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.