

# Apereo Foundation Incorporated

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Patrick Masson, Executive Director / CEO** (\$81,136) against **every comparable organization** that fit the selection criteria — **437** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67<sup>th</sup>** percentile of comparable organizations within the typical range

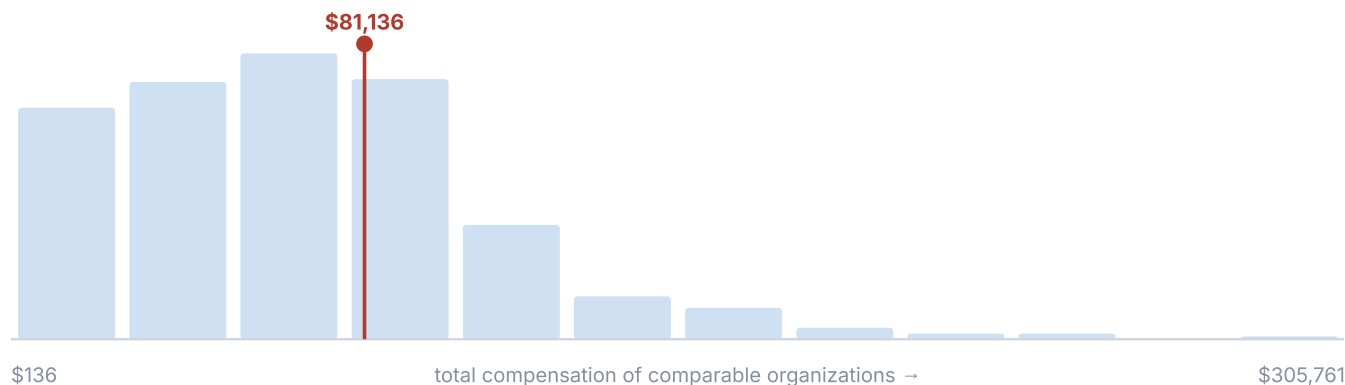
**Benchmarked executive:** Patrick Masson — reported title “Secretary, Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$244,408 and \$547,183 — 0.67x to 1.50x the subject's \$364,789 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

**437** organizations qualified on sector, size, and geography → **437** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,113	\$36,326	\$62,364	\$90,161	\$122,123	<b>\$81,136</b>
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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 OR 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
<a href="#">Summer On The Cuyahoga</a>	OH	\$364,717	Executive Di	\$70,350	<b>\$80,236</b>	2024
<a href="#">22nd Judicial District Casa Inc</a>	OK	\$364,430	Exec Dir	\$66,285	<b>\$76,570</b>	2025
<a href="#">Patient Safety Movement Foundation</a>	CA	\$365,177	Coo	\$210,873	<b>\$191,024</b>	2025
<a href="#">Lily Creek Farms</a>	OH	\$365,276	Executive Director	\$42,000	<b>\$47,902</b>	2024
<a href="#">W5yi Licensing Services Inc</a>	TX	\$365,305	President	\$29,015	<b>\$31,254</b>	2024
<a href="#">Rural Aspirations Project</a>	ME	\$363,803	Executive Director	\$83,428	<b>\$92,615</b>	2023
<a href="#">North Korea Human Rights Watch</a>	OH	\$365,913	Program Dire	\$80,000	<b>\$93,937</b>	2023
<a href="#">The Hive Dgo</a>	CO	\$366,407	Executive Dir.	\$54,248	<b>\$56,013</b>	2024
<a href="#">Literacy Connections Hudson</a>	NY	\$363,025	Executive Di	\$75,002	<b>\$71,100</b>	2025
<a href="#">Farms To Grow Inc</a>	CA	\$366,693	Executive Dir.	\$35,500	<b>\$33,985</b>	2023
<a href="#">The Growing Tree Learning Center</a>	VA	\$366,924	Administrator	\$49,885	<b>\$53,398</b>	2023
<a href="#">Ohio Association For College</a>	OH	\$361,788	Executive Ad	\$32,657	<b>\$37,246</b>	2024
<a href="#">Open Storehouse Incorporated</a>	FL	\$361,786	President	\$70,000	<b>\$70,812</b>	2024
<a href="#">Aamva Region I Inc</a>	VA	\$367,811	Director, Regions I & II	\$15,357	<b>\$16,439</b>	2023
<a href="#">Maryland Pesticide Education</a>	MD	\$361,636	Executive Di	\$80,000	<b>\$82,917</b>	2023
<a href="#">Kentucky Center For Public Service Journalism</a>	KY	\$368,320	President	\$75,200	<b>\$89,569</b>	2023
<a href="#">The Resiliency Collaborative Inc</a>	NC	\$368,490	Executive Director Former	\$84,540	<b>\$94,063</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sylvan Robotics</a>	OH	\$368,756	Executive Dir.	\$119	<b>\$136</b>	2024
<a href="#">Council Of Public Liberal Arts Colleges</a>	NC	\$360,337	Executive Director	\$40,148	<b>\$44,671</b>	2024
<a href="#">Pivot Leadership Group</a>	TX	\$360,303	Executive Director	\$95,940	<b>\$103,343</b>	2024
<a href="#">The Caterpillar Lab</a>	NH	\$369,884	Executive Director	\$62,181	<b>\$61,827</b>	2024
<a href="#">National Center For Entrepreneurship And Innovation</a>	DC	\$370,000	President	\$28,421	<b>\$27,649</b>	2023
<a href="#">Foundation For Mo County Free Libraries</a>	CA	\$359,452	Executive Director	\$78,121	<b>\$72,640</b>	2024
<a href="#">Scottsdale Leadership Inc</a>	AZ	\$359,383	Executive Director	\$93,090	<b>\$99,253</b>	2023
<a href="#">Heartlight Center Inc</a>	CO	\$359,354	Executive Dir.	\$91,975	<b>\$97,774</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	<b>437</b> organizations. Compensation range \$136–\$305,761; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$364,789); for reference, expenses \$388,523 and assets \$797,845.
ROLE MATCH	Patrick Masson, reported title " <i>Secretary, 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** 12 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	67 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	70 <sup>th</sup>
All sources (D + E + F), adjusted	62 <sup>nd</sup>

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 (Patrick Masson) 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 437 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,136 is reasonable (approximately the 67<sup>th</sup> 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.