

# Apcu Foundation Inc

Executive Director / CEO

EIN 990455109

GA · NTEE W61

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Blake Graham, Executive Director / CEO** (\$39,754) against **every comparable organization** that fit the selection criteria — **384** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W61).
BUDGET	Total revenue between \$206,691 and \$462,742 — 0.67x to 1.50x the subject's \$308,495 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

**384** organizations qualified on sector, size, and geography → **384** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,198	\$23,581	\$56,436	\$90,000	\$120,678	\$39,754
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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 GA 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="#">Salt &amp; Light Global</a>	MI	\$308,472	President	\$57,500	<b>\$59,026</b>	2024
<a href="#">Listen First Project Inc</a>	NC	\$308,628	President And Exec Directo	\$170,000	<b>\$174,697</b>	2024
<a href="#">Leadership Geauga County</a>	OH	\$308,035	Executive Director	\$79,845	<b>\$84,107</b>	2024
<a href="#">Leadership Lake County Inc</a>	OH	\$308,970	President/ceo	\$83,000	<b>\$85,177</b>	2025
<a href="#">Leadership Lincoln Inc</a>	NE	\$307,779	Executive Director	\$87,388	<b>\$96,239</b>	2023
<a href="#">Veterans Of Foreign Wars Post 629</a>	WV	\$307,683	Manager	\$29,030	<b>\$31,261</b>	2024
<a href="#">Operation Rebuild Hope</a>	OR	\$309,385	Coo	\$37,600	<b>\$34,727</b>	2024
<a href="#">Financial Policy Council Inc</a>	NY	\$307,488	Chairman And President	\$297,897	<b>\$267,720</b>	2024
<a href="#">The Connection Inc</a>	MD	\$307,349	President	\$62,500	<b>\$58,113</b>	2024
<a href="#">Passion And Purpose Ministries</a>	CA	\$307,187	Director	\$63,545	<b>\$54,572</b>	2024
<a href="#">Centerstate Ceo Foundation Inc</a>	NY	\$310,542	President	\$141,980	<b>\$127,597</b>	2024
<a href="#">Acme Water Company Inc</a>	UT	\$306,348	President	\$2,010	<b>\$2,046</b>	2024
<a href="#">82d Airborne Division Association Inc</a>	NC	\$310,900	Executive Director	\$65,500	<b>\$67,310</b>	2024
<a href="#">Leadership Seminole Inc</a>	FL	\$310,996	President	\$108,659	<b>\$98,903</b>	2025
<a href="#">Wyoming Congressional Award</a>	WY	\$311,093	Executive Director	\$102,771	<b>\$109,449</b>	2024
<a href="#">Family Guide</a>	WA	\$311,614	President	\$24,800	<b>\$22,083</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Veterans Of Foreign Wars Of The Us Dpt Of Virginia</a>	VA	\$311,633	Quartermaster	\$28,600	<b>\$26,756</b>	2025
<a href="#">American Legion Post 159</a>	VA	\$305,205	Vice Commander	\$29,608	<b>\$29,272</b>	2023
<a href="#">Privacy Rights Clearinghouse</a>	CA	\$304,404	Executive Director	\$114,841	<b>\$98,625</b>	2024
<a href="#">Sleepawake Inc</a>	CA	\$313,572	Executive Director	\$34,277	<b>\$29,437</b>	2024
<a href="#">Veterans Of Foreign Wars Dept Vfw Ky</a>	KY	\$314,084	Quartermaster	\$31,000	<b>\$32,270</b>	2025
<a href="#">North Tallahatchie Water Assn Inc</a>	MS	\$302,881	Secretary/treasurer	\$19,940	<b>\$22,087</b>	2024
<a href="#">Ladder To The Moon Network</a>	ME	\$314,514	President	\$10,802	<b>\$11,075</b>	2023
<a href="#">Achieving Dreams</a>	TX	\$302,069	Executive Director	\$46,137	<b>\$45,900</b>	2024
<a href="#">Visit Issaquah</a>	WA	\$302,029	Executive Director	\$116,700	<b>\$103,912</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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** 384 organizations. Compensation range \$135–\$599,264; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$308,495); for reference, expenses \$80,550 and assets \$227,945. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Blake Graham, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 31 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 9 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	38 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	38 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	99 <sup>th</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 (Blake Graham) 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 384 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,754 is reasonable (approximately the 38<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.