

# Friends Of The Childrens Eternal Rainforest

Executive Director / CEO

EIN 300572051  
 MO · NTEE C11  
 FY ending 2023-12-31  
 June 10, 2026

This analysis benchmarks the total compensation of **Sophie Arp, Executive Director / CEO** (\$41,950) against **every comparable organization** that fit the selection criteria — **616** 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:** Sophie Arp — 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 (C11).
BUDGET	Total revenue between \$178,586 and \$399,820 — 0.67x to 1.50x the subject's \$266,547 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

**616** organizations qualified on sector, size, and geography → **616** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,232	\$30,266	\$53,375	\$72,836	\$97,376	\$41,950
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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 MO 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="#">Pacific Coast Salmon Coalition</a>	WA	\$266,547	Executive Dir.	\$51,155	<b>\$42,001</b>	2024
<a href="#">Florida Springs Council Inc</a>	FL	\$266,482	Executive Director	\$79,512	<b>\$70,524</b>	2023
<a href="#">Greater Sacramento Regional</a>	CA	\$266,443	Executive Dir.	\$36,117	<b>\$28,601</b>	2024
<a href="#">Relief Michigan Inc</a>	MI	\$266,223	Board Mbr/ex	\$35,000	<b>\$33,130</b>	2024
<a href="#">Hulda Klager Lilac Gardens</a>	WA	\$266,161	Executive Director	\$14,350	<b>\$11,782</b>	2024
<a href="#">The Glacier-two Medicine Alliance</a>	MT	\$266,036	Executive Dir.	\$67,500	<b>\$68,697</b>	2023
<a href="#">Isle Royale Natural History Association</a>	MI	\$267,731	Executive Director	\$49,907	<b>\$48,635</b>	2023
<a href="#">Malama Na Apapa</a>	HI	\$265,256	Director	\$10,000	<b>\$9,953</b>	2020
<a href="#">Pacific Beach Coalition</a>	CA	\$265,137	President	\$52,000	<b>\$41,178</b>	2024
<a href="#">New Power Tour Inc</a>	MI	\$265,115	Managing Director	\$15,000	<b>\$14,199</b>	2024
<a href="#">Missouri Stream Team Watershed Coalition</a>	MO	\$265,034	Executive Director	\$44,883	<b>\$43,595</b>	2024
<a href="#">Jones River Watershed Associnc</a>	MA	\$264,493	Exec. Dir.	\$60,000	<b>\$49,446</b>	2024
<a href="#">Kahaluu Kuahewa</a>	HI	\$264,425	Executive Di	\$57,793	<b>\$47,451</b>	2024
<a href="#">The Greenwich Tree Conservancy Inc</a>	CT	\$264,196	Executive Director	\$54,590	<b>\$48,326</b>	2023
<a href="#">Citizens Caring For Clearlake</a>	CA	\$268,914	President & Ceo	\$4,050	<b>\$3,207</b>	2024
<a href="#">Wilderness Volunteers Giving Something Back</a>	AZ	\$269,117	Executive Director	\$69,457	<b>\$61,258</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Phoenix Conservancy</a>	WA	\$269,220	Madagascar Project Manager	\$42,068	<b>\$35,560</b>	2023
<a href="#">Beyond Our Shores Inc</a>	RI	\$263,786	President	\$73,150	<b>\$66,225</b>	2023
<a href="#">Madison-morgan Conservancy Inc</a>	GA	\$269,398	Executive Dir	\$110,315	<b>\$104,725</b>	2023
<a href="#">Friends Of Black Rock High Rock Inc</a>	NV	\$269,445	Former Director	\$10,500	<b>\$9,652</b>	2024
<a href="#">Block Island Conservancy Inc</a>	RI	\$269,646	Executive Director	\$53,365	<b>\$46,927</b>	2024
<a href="#">Greater Oregon City Watershed Council</a>	OR	\$263,413	Executive Dir.	\$78,680	<b>\$67,007</b>	2024
<a href="#">Land Trust Of The Treasure Valley</a>	ID	\$263,019	Executive Director (1 Month)	\$84,000	<b>\$84,368</b>	2023
<a href="#">Wareham Land Trust Inc</a>	MA	\$262,864	Executive Dir.	\$47,878	<b>\$40,621</b>	2023
<a href="#">Southeast Michigan Land Conservancy</a>	MI	\$262,599	Executive Director	\$88,281	<b>\$86,032</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO cost of living and 2023 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 MO 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 616 organizations. Compensation range \$280–\$378,697; filing years 2020–2025.

**SIZE BASIS** Matched on total revenue (\$266,547); for reference, expenses \$303,481 and assets \$3,189,914.

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

**RELATED-ORG PAY** 23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 14 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)	31 <sup>st</sup>
Reportable pay only (column D), adjusted	39 <sup>th</sup>
All sources (D + E + F), adjusted	35 <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 (Sophie Arp) 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 616 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,950 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 10, 2026.