

Duranno Father School Usa

Executive Director / CEO

EIN 455234046

WA · NTEE B99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ki Sop Kim, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

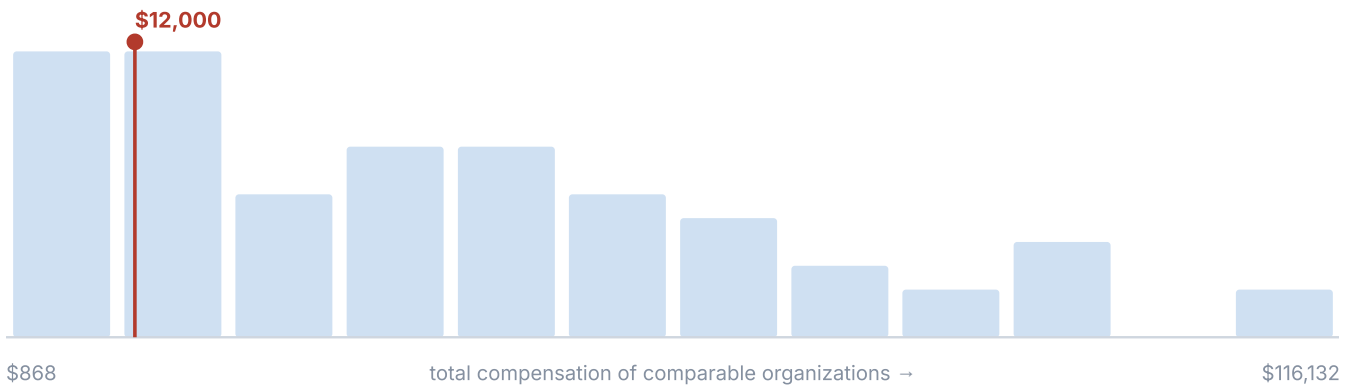
Benchmarked executive: Ki Sop Kim — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$67,340 and \$150,762 — 0.67x to 1.50x the subject's \$100,508 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography → **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,454	\$16,259	\$36,237	\$55,760	\$81,850	\$12,000
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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 WA 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
Sskc Educational Support Inc	MO	\$100,000	Ceo & President/secretary	\$66,164	\$80,584	2023
Bangor Area School District	PA	\$101,453	Ex Director	\$11,528	\$12,840	2024
Maryland Bar Foundation Inc	MD	\$102,803	Director	\$15,561	\$16,730	2023
Children And Teachers Foundation Of The	IL	\$103,771	President	\$41,706	\$47,149	2023
Project Implicit Inc	MA	\$104,552	Executive Director	\$111,038	\$108,576	2025
North Dakota Farm Bureau Foundation	ND	\$105,298	Sec-treas/executive Vp/ceo	\$69,187	\$84,805	2024
Slate Of Mind	NC	\$95,180	Executive Director	\$78,836	\$90,984	2024
The Education Policy And Leadership Center	PA	\$105,933	Executive Director	\$15,000	\$16,708	2024
Contemporary Chinese School Of Az	AZ	\$94,063	Director	\$4,187	\$4,631	2023
Greater Madison Chamber Of Commerce	WI	\$107,750	President	\$26,461	\$30,866	2024
The My Hero Project Inc	CA	\$93,087	President & Executive Dire	\$36,000	\$34,721	2024
The Learning And Achievement Foundation Inc	CA	\$108,350	President Director	\$900	\$868	2024
California Association Of Realtors	CA	\$91,525	Treasurer	\$56,565	\$54,556	2024
American University Of Sovereign Nations Inc	AZ	\$91,158	President	\$54,600	\$60,383	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Midwest Institute For International	MI	\$91,018	Director	\$35,970	\$40,400	2025
Russian School Of Austin	TX	\$90,867	President	\$1,804	\$2,075	2023
Hearts At Home Inc	KY	\$110,679	President	\$94,000	\$116,132	2023
Cleveland Jobs With Justice	OH	\$111,199	Director	\$53,000	\$62,699	2024
Continuing Medical Education Institute	MN	\$89,386	President/director	\$1,500	\$1,704	2023
Gonzaga University Telecommunications Association	WA	\$88,421	President	\$52,736	\$51,377	2025
Institute For Postmodern Development Of China	CA	\$112,874	Treasurer	\$6,900	\$6,852	2023
Fawcett Memorial Hospital Medical Staff Fund Inc	FL	\$112,922	President	\$1,260	\$1,322	2024
Longview Isd Foundation Inc	TX	\$113,059	Executive Dir.	\$24,000	\$26,815	2024
Allentown Patriots Athletic Association	PA	\$113,216	Athletic Director	\$14,311	\$16,411	2023
The College Of Exploration	VA	\$87,643	President	\$8,043	\$8,931	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 **68** organizations. Compensation range \$868–\$116,132; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$100,508); for reference, expenses \$143,647 and assets \$30,973. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Ki Sop Kim, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 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	19 th
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	18 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 (Ki Sop Kim) 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 68 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 19th 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.