

The Dragon Kim Foundation

Executive Director / CEO

EIN 475197030

CA · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Daniel Kim, Executive Director / CEO** (\$113,679) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

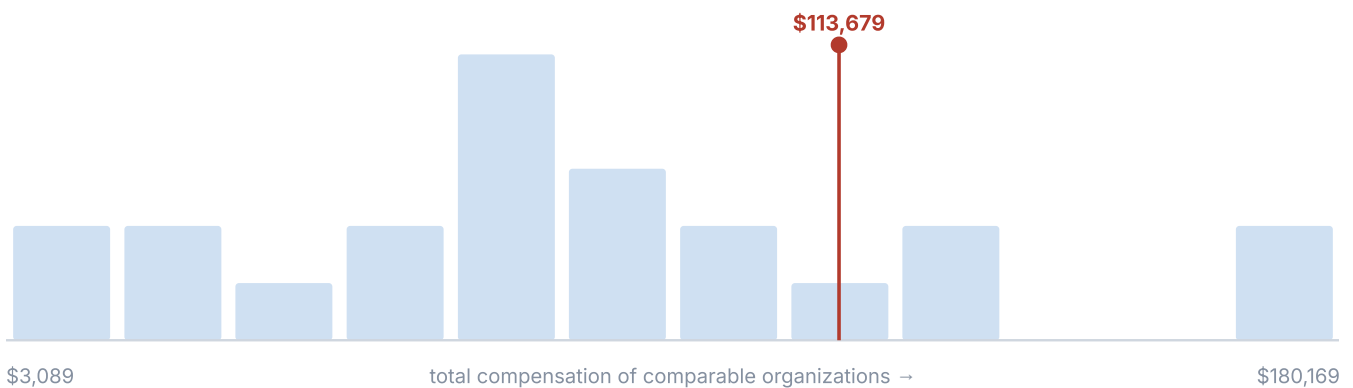
Benchmarked executive: Daniel Kim — reported title “CHAIR-FOUNDER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$267,336 and \$598,513 — 0.67x to 1.50x the subject's \$399,009 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30) + CA + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,042	\$50,288	\$73,610	\$101,319	\$131,835	\$113,679
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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 CA 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
Merlin's Magic Wand Foundation	CA	\$398,879	Foundation Manager	\$71,322	\$71,322	2024
Riverside County Physicians Memorial	CA	\$400,463	Ceo	\$50,138	\$50,138	2024
Cast Hope	CA	\$387,121	Officer	\$82,500	\$82,500	2024
Genius Recovery Foundation Inc	CA	\$431,136	Secretary	\$99,000	\$99,000	2024
Youth Business Alliance Inc	CA	\$366,781	Executive Dir.	\$102,092	\$102,092	2024
Persimmon Foundation	CA	\$434,038	Assistant Treasurer	\$50,736	\$50,736	2024
The Loveall Foundation For Children	CA	\$436,189	Director	\$13,002	\$13,386	2023
Gay For Good	CA	\$348,240	Executive Director	\$88,535	\$86,253	2025
Golden Heart Fund	CA	\$456,623	Executive Director	\$170,000	\$170,000	2024
Crg Foundation Inc	CA	\$463,386	Director	\$28,362	\$28,362	2024
Foundation For Women	CA	\$469,531	Board Trustee	\$18,006	\$18,006	2024
The Dominguez Dream In Memory Of	CA	\$317,313	Executive Director	\$71,000	\$71,000	2024
The Blessing Center Inc	CA	\$306,191	President	\$36,000	\$36,000	2024
Peace For The Persecuted	CA	\$296,669	President	\$3,000	\$3,089	2023
The Flagstone Initiative Inc	CA	\$283,828	Ceo	\$175,000	\$180,169	2023
Admin Hub	CA	\$273,229	President/ceo	\$72,996	\$75,152	2023
Sunsar Maya Inc	CA	\$270,320	Executive Director	\$70,000	\$72,068	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sojourn Chaplaincy Inc	CA	\$541,471	Executive Director/ceo	\$111,013	\$114,292	2023
Berkeley Public Library Foundation	CA	\$562,291	Executive Dir.	\$132,205	\$128,797	2025
Gratitude Global	CA	\$573,910	President And Ceo	\$70,000	\$72,068	2023
American Friends Of Shanti House Inc	CA	\$576,358	Managing Director	\$80,000	\$82,363	2023
The Reserve Connection	CA	\$589,574	Executive Director	\$132,172	\$132,172	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	22 organizations. Compensation range \$3,089–\$180,169; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$399,009); for reference, expenses \$718,952 and assets \$315,171. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Daniel Kim, reported title " <i>CHAIR-FOUNDER</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	2 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	77 th
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	68 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 (Daniel 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 22 similarly situated organizations (Same NTEE sector (T30) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$113,679 is reasonable (approximately the 77th 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.