

American Friends Of The Bambi Homes Colombia

Executive Director / CEO

EIN 651195651

NY · NTEE Q30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cristina Serna, Executive Director / CEO** (\$19,500) against **every comparable organization** that fit the selection criteria — **145** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Cristina Serna — reported title "BOARD MEMBER", 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 (Q30).

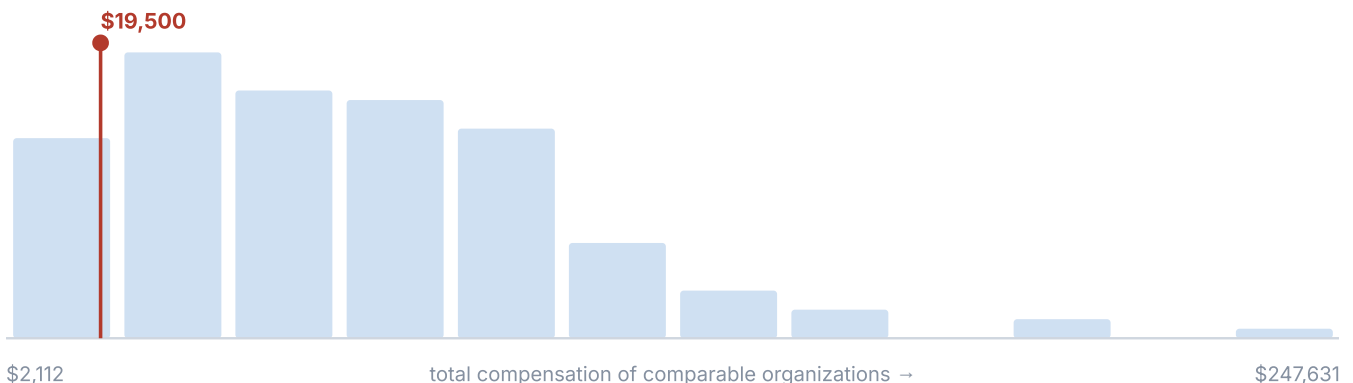
BUDGET Total revenue between \$263,668 and \$590,302 — 0.67x to 1.50x the subject's \$393,535 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Q30), nationwide + budget 0.67–1.5x revenue.

145 organizations qualified on sector, size, and geography

→ **145** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,077 10TH	\$33,677 25TH	\$62,506 MEDIAN	\$88,171 75TH	\$111,155 90TH	\$19,500 THIS ORG · 11TH
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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 NY 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
Haki Community Organization	OR	\$393,756	President	\$127,260	\$130,785	2023
Franciscan Family Apostolate Inc	CT	\$392,339	President	\$35,000	\$35,275	2024
Reformation Hope Inc	GA	\$392,259	Executive Director	\$79,145	\$85,539	2024
Acts 29 Ministries Inc	OH	\$392,005	President	\$25,575	\$29,116	2024
African Christian Schools Foundation	TN	\$391,934	Executive Director	\$80,000	\$93,059	2023
Links International	TX	\$391,681	President	\$31,800	\$35,202	2023
Human Rights For Kids	DC	\$391,520	Ceo	\$125,000	\$117,907	2024
Charlies Lunch Ministries	TX	\$391,005	Vice President	\$65,315	\$70,229	2024
Fountains Of Hope International Inc	IN	\$390,209	Executive Dir.	\$74,627	\$84,593	2024
Red Rhino Orphanage Project	CA	\$387,749	Exec. Director	\$60,000	\$55,691	2024
Rostropovich-vishnevskaya Foundation	DC	\$387,111	Executive Director	\$262,528	\$247,631	2024
Make A Difference Inc	ID	\$400,047	Executive Director	\$90,579	\$100,904	2025
Zara Initiative	CA	\$387,011	Secretary Director Onsite Director	\$19,000	\$17,636	2024
Chispa Project	MO	\$400,155	Executive Director	\$52,100	\$59,315	2024
Mayan Hands Foundation Ltd	NY	\$386,658	Executive Director	\$60,000	\$58,279	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Global Healing	CA	\$402,627	Executive Dir.	\$115,200	\$110,085	2023
God's Littlest Angels Inc	CO	\$402,671	President	\$19,387	\$19,982	2024
Vision For The Poor	PA	\$382,721	Exec. Dir/pres	\$14,400	\$15,038	2025
Hands Offering Hope Foundation Inc	CT	\$406,415	President	\$19,500	\$19,653	2024
Arlene Campbell Humanitarian Foundation	TX	\$380,640	President	\$3,140	\$3,376	2024
Enchanted Peach Children's Foundation	GA	\$380,018	Executive Director	\$75,000	\$81,059	2024
Global Seed Planters	MN	\$378,056	President	\$54,467	\$59,559	2023
Ivu Med	UT	\$378,022	Director	\$122,917	\$131,740	2025
Village Earth	CO	\$409,567	Executive Director	\$85,978	\$91,235	2023
Millennium Campus Network Inc	MA	\$376,676	Executive Director	\$68,376	\$66,046	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 145 organizations. Compensation range \$2,112–\$247,631; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$393,535); for reference, expenses \$384,683 and assets \$245,625.

ROLE MATCH Cristina Serna, reported title *"BOARD MEMBER"*, 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	3 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	11 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	10 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 (Cristina Serna) 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 145 similarly situated organizations (Same NTEE sector (Q30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,500 is reasonable (approximately the 11th 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.