

Friendship With Cambodia

Executive Director / CEO

EIN 900111740

OR · NTEE Q30

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Donna Napier, Executive Director / CEO** (\$93,113) against **every comparable organization** that fit the selection criteria — **144** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80th** percentile of comparable organizations within the typical range

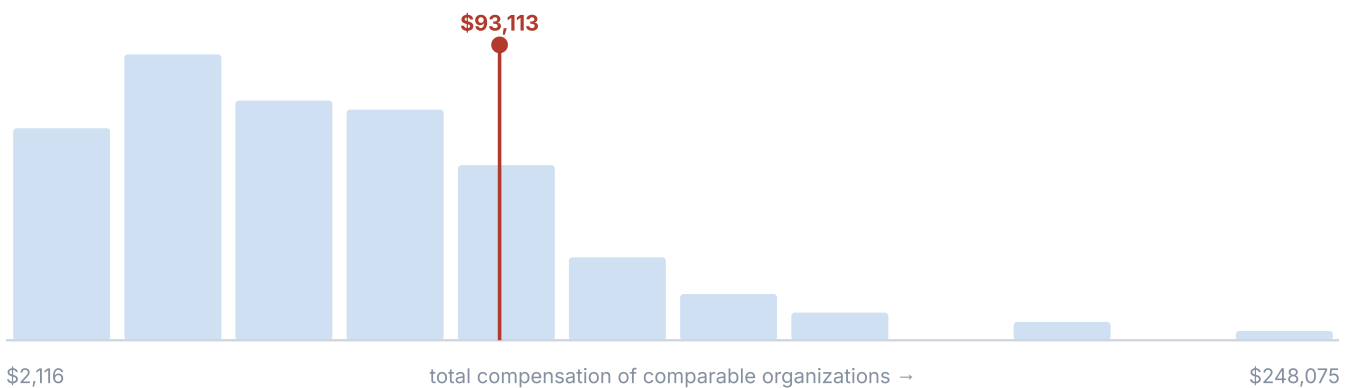
Benchmarked executive: Donna Napier — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q30).
BUDGET	Total revenue between \$251,089 and \$562,141 — 0.67x to 1.50x the subject's \$374,761 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q30), nationwide + budget 0.67–1.5x revenue.

144 organizations qualified on sector, size, and geography → **144** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,776	\$32,193	\$59,908	\$85,800	\$111,395	\$93,113
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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 OR 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
Right Steps Inc	GA	\$374,765	Executive Di	\$58,321	\$63,146	2024
New Korea Foundation International	MN	\$376,598	Ceo, President	\$9,000	\$9,859	2023
Millennium Campus Network Inc	MA	\$376,676	Executive Director	\$68,376	\$66,164	2024
Ivu Med	UT	\$378,022	Director	\$122,917	\$131,976	2025
Global Seed Planters	MN	\$378,056	President	\$54,467	\$59,666	2023
International Association For Hospice And Palliative Care Inc	TX	\$369,777	Executive Director	\$6,000	\$6,654	2023
Enchanted Peach Children's Foundation	GA	\$380,018	Executive Director	\$75,000	\$81,205	2024
Arlene Campbell Humanitarian Foundation	TX	\$380,640	President	\$3,140	\$3,382	2024
The Humanity Share Inc	IL	\$368,692	Treasurer	\$59,573	\$64,930	2023
Alongsideasia Inc	GA	\$367,472	Trustee	\$31,000	\$34,556	2023
Konbit Haiti	AL	\$367,155	Co-executive Director	\$26,017	\$30,266	2024
The Vimm Fund World Missions Dp Cog	SC	\$367,138	Executive Director	\$9,906	\$11,128	2024
Vision For The Poor	PA	\$382,721	Exec. Dir/pres	\$14,400	\$15,065	2025
Be Free Revolution Inc	TN	\$365,192	President	\$39,005	\$44,149	2024
Apparent Project	WA	\$364,312	President	\$10,500	\$10,422	2023
Giao Diem Humanitarian Foundation Inc	CA	\$363,955	Director	\$5,000	\$4,649	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Iron Sharpens Iron Mentoring Inc	NV	\$363,712	Executive Director	\$64,989	\$70,148	2024
Africa Fire Mission	OH	\$363,661	Executive Director	\$85,000	\$96,944	2024
Reincorporated Nfp	TX	\$363,645	President, Ceo	\$25,000	\$27,724	2023
Mayan Hands Foundation Ltd	NY	\$386,658	Executive Director	\$60,000	\$58,383	2024
Zara Initiative	CA	\$387,011	Secretary Director Onsite Director	\$19,000	\$17,667	2024
Rostropovich-vishnevskaya Foundation	DC	\$387,111	Executive Director	\$262,528	\$248,075	2024
Red Rhino Orphanage Project	CA	\$387,749	Exec. Director	\$60,000	\$55,790	2024
Forget Me Not Ministries Inc	IN	\$359,736	President	\$45,736	\$53,471	2023
Fountains Of Hope International Inc	IN	\$390,209	Executive Dir.	\$74,627	\$84,745	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 144 organizations. Compensation range \$2,116–\$248,075; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$374,761); for reference, expenses \$400,319 and assets \$310,402.

ROLE MATCH Donna Napier, reported title "*TREASURER*", 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	80 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	79 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 (Donna Napier) 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 144 similarly situated organizations (Same NTEE sector (Q30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$93,113 is reasonable (approximately the 80th 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.