

This analysis benchmarks the total compensation of **Kim Gerardi, Executive Director / CEO** (\$16,000) against **every comparable organization** that fit the selection criteria — **75** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Kim Gerardi — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

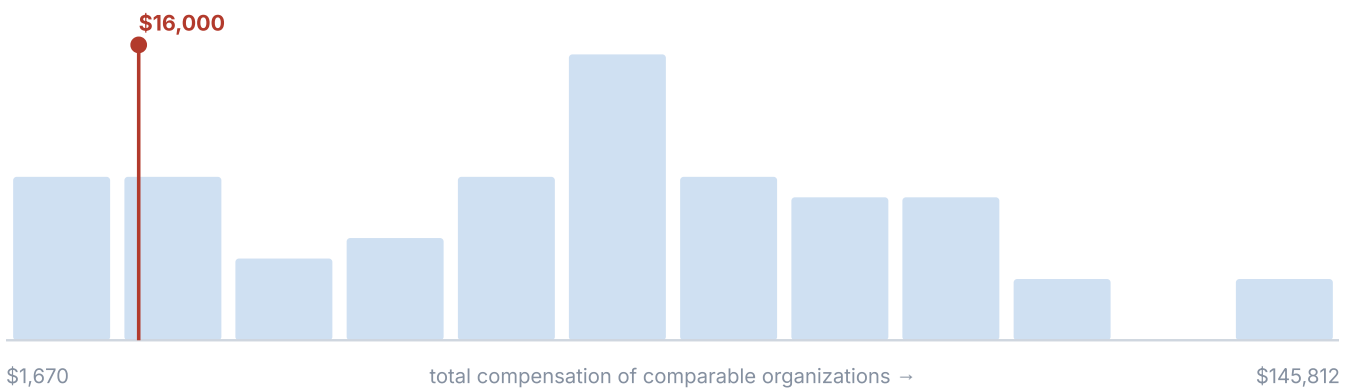
SECTOR Organizations sharing the subject's NTEE classification (O99Z).

BUDGET Total revenue between \$300,827 and \$673,494 — 0.67x to 1.50x the subject's \$448,996 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O99), nationwide + budget 0.67–1.5x revenue.

75 organizations qualified on sector, size, and geography → **75** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,242	\$32,700	\$67,439	\$86,453	\$102,818	\$16,000
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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 CT 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
Rise Up For Youth Inc	KS	\$440,519	Executive Di	\$78,123	\$92,397	2024
Projectivity Group Inc	NY	\$440,425	Executive Director	\$42,692	\$42,234	2024
Harvest Foundation Inc	MO	\$458,249	President	\$1,440	\$1,670	2024
Methow Valley Nordic Ski Educational Foundation	WA	\$458,321	Executive Director	\$28,123	\$26,854	2025
Future Urban Leaders	WI	\$459,581	Executiver Director - Current	\$96,519	\$110,353	2024
North Manatee Soccer Club	FL	\$459,982	General Manager	\$22,000	\$22,043	2025
Cochise Christian School Tuition Organization Inc	AZ	\$432,094	Director	\$55,132	\$58,046	2024
The Elm Project	CT	\$429,437	Executive Director	\$89,040	\$91,396	2024
Hillside Connection	CO	\$473,882	Founder	\$64,581	\$67,794	2024
Carolina Winter Ensemble Association Inc	SC	\$423,236	President	\$7,903	\$9,293	2023
True North Youth Program	CO	\$480,090	Executive Director	\$90,815	\$95,332	2024
Jeremiah Foundation Inc	VA	\$486,306	Executive Dir	\$66,371	\$70,157	2024
Team Wilderness Inc	NJ	\$486,965	Executive Dir.	\$82,308	\$80,452	2024
Island Waldorf Community Inc	MA	\$487,149	Director & Teacher	\$14,975	\$15,167	2023
Therapeutic Ranch For Animals And Kids	AZ	\$488,233	Executive Director	\$76,369	\$80,406	2024
Children's Services Council Of	FL	\$492,184	Executive Director/ceo	\$83,962	\$86,351	2024
Actup Theater Inc	CT	\$405,607	Executive Director	\$132,805	\$140,345	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Youth Fund Of Southern California	CA	\$492,806	Trustee	\$30,000	\$28,360	2024
Restore Assemble Produce	WA	\$403,672	Executive Director	\$78,500	\$76,941	2024
The Bottomless Toy Chest Inc	MI	\$494,488	Executive Di	\$21,539	\$24,339	2024
Providence Heights	WA	\$401,941	Chief Program Officer	\$144,498	\$145,812	2023
Focusedkids	CO	\$398,476	Executive Director	\$71,500	\$75,057	2024
Connecting For Kids Of Westlake Oh	OH	\$397,222	Executive Di	\$49,210	\$57,060	2024
Youth In Focus	WA	\$506,902	Executive Dir.	\$113,765	\$111,506	2024
Montanova Stables Foundation	VA	\$507,291	President	\$36,400	\$39,613	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT cost of living and 2025 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 CT 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	75 organizations. Compensation range \$1,670–\$145,812; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$448,996); for reference, expenses \$488,217 and assets \$292,596.
ROLE MATCH	Kim Gerardi, reported title " <i>DIRECTOR</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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	19 th
All sources (D + E + F), adjusted	13 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 (Kim Gerardi) 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 75 similarly situated organizations (Same NTEE sector (O99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,000 is reasonable (approximately the 15th 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.