

Roots And Wings Inc

Executive Director / CEO

EIN 480915548
 KS · NTEE P32Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Kim Gerstenkorn, Executive Director / CEO** (\$65,000) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

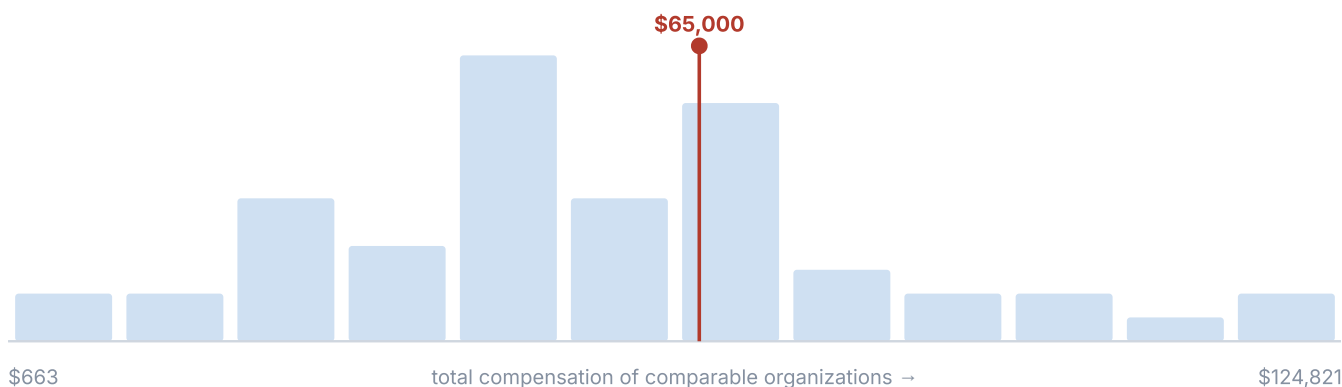
Benchmarked executive: Kim Gerstenkorn — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P32Z).
BUDGET	Total revenue between \$294,140 and \$658,524 — 0.67x to 1.50x the subject's \$439,016 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P32), nationwide + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,567	\$41,280	\$52,486	\$70,412	\$86,095	\$65,000
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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 KS 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
Covenant Children's Home Inc	FL	\$438,528	Executive Director	\$80,000	\$71,620	2023
Hunterdon Youth Services Inc	NJ	\$437,926	Chief Executive Officer	\$65,919	\$54,479	2024
Fostering Family Ministries Inc	OH	\$443,658	Executive Di	\$56,032	\$56,556	2023
Choices Network Systems Inc	FL	\$446,975	Vice President / Director	\$60,831	\$52,897	2024
Mount Zion Day Care Inc	IN	\$447,751	Executive Director	\$42,738	\$41,718	2024
Gf Adult Foster Care Homes Inc	MI	\$427,576	President/ceo	\$87,750	\$86,314	2023
Fostering Change For Children Ltd	NY	\$427,029	Ceo&co-founder	\$144,950	\$124,821	2023
The Deland Receiving Home Inc	WI	\$454,463	Treasurer	\$23,310	\$22,534	2024
Fostering Hope Inc	OK	\$422,956	Executive Director	\$65,000	\$66,251	2024
Aa Swartz Adoption Attorneys And	MI	\$457,230	President	\$28,915	\$27,626	2024
Nagomi Foster Homes	HI	\$458,650	President, Treasurer, Secr	\$54,171	\$48,114	2022
Muslim Foster Care Association	MI	\$413,023	Executive Director	\$45,777	\$45,028	2023
Court Appointed Special Advocate Program	MD	\$467,054	Executive Director	\$766	\$663	2024
Family And Youth Initiative Inc	DC	\$470,539	Executive Director	\$65,000	\$52,798	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Fort Foster Care Inc	GA	\$474,557	Executive Director	\$48,750	\$45,372	2024
Route 21	WA	\$402,271	Executive Dir.	\$142,000	\$117,680	2024
Raise Montana	MT	\$402,148	Executive Dir.	\$19,651	\$19,607	2024
Bighouse Inc	AL	\$397,130	Executive Director	\$44,000	\$45,300	2023
The Family Room	OR	\$484,261	Executive Director	\$15,738	\$13,928	2023
Homes With Hope Inc	TX	\$386,833	Executive Director	\$88,250	\$84,127	2023
H3 Collective	NC	\$381,162	Executive Director	\$105,000	\$100,425	2024
Pathway To Joy Ministries Inc	FL	\$503,828	President	\$60,000	\$52,174	2024
Foster Together	MO	\$373,510	Executive Director	\$30,939	\$30,332	2024
Fostering The Family	SC	\$373,249	Ceo	\$48,000	\$46,352	2024
Fosterful	WA	\$507,158	Executive Director	\$85,710	\$71,030	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 52 organizations. Compensation range \$663–\$124,821; filing years 2020–2025.

SIZE BASIS Matched on total revenue (\$439,016); for reference, expenses \$385,885 and assets \$259,125.

ROLE MATCH Kim Gerstenkorn, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	62 nd
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	62 nd
All sources (D + E + F), adjusted	60 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 Gerstenkorn) 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 52 similarly situated organizations (Same NTEE sector (P32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,000 is reasonable (approximately the 62nd 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.