

Sweet Dreams Foundation

Executive Director / CEO

EIN 030592628

CA · NTEE E86

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Richards, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 31st percentile of comparable organizations

within the typical range

Benchmarked executive: Jennifer Richards — reported title "FOUNDER", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E86).

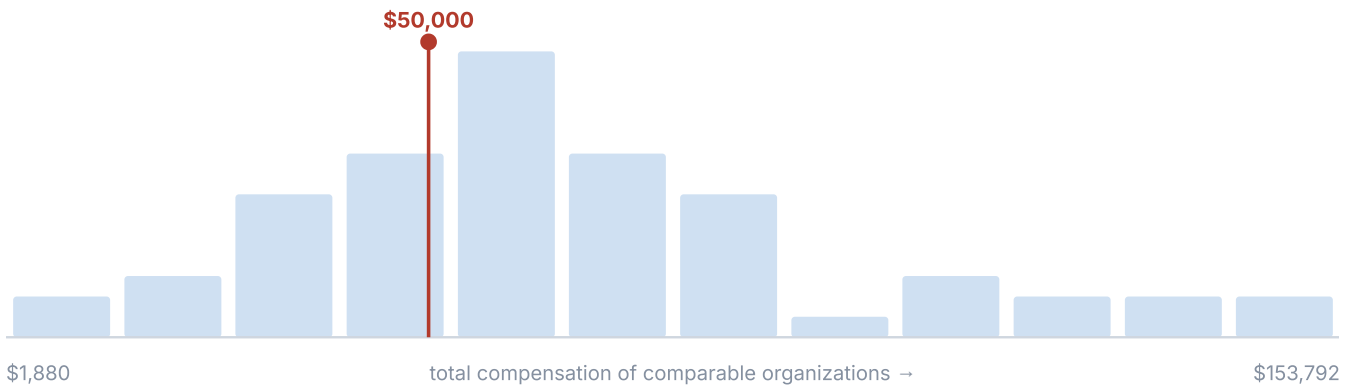
BUDGET Total revenue between \$169,314 and \$379,062 — 0.67x to 1.50x the subject's \$252,708 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E86), nationwide + budget 0.67–1.5x revenue.

61 organizations qualified on sector, size, and geography

→ **61** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$34,245

\$44,606

\$62,788

\$81,917

\$111,581

\$50,000



■ 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
Coalition For Usher Syndrome Research	MA	\$250,204	Executive Director	\$72,497	\$77,673	2023
Courageous Kidz Inc	SC	\$249,512	Executive Director	\$33,212	\$41,310	2023
The Caring Community Foundation Inc	NC	\$248,863	Executive Director	\$97,500	\$116,668	2024
Rx Compassion Inc	NY	\$257,553	Executive Director	\$101,562	\$109,421	2023
Live-evermore Inc	DC	\$257,816	Executive Director	\$60,000	\$60,975	2024
Angel Fund	MN	\$246,041	President	\$17,500	\$20,617	2023
Cocktails & Caregivers Foundation Inc	IN	\$245,064	President/founder	\$1,495	\$1,880	2023
With Courage	OR	\$262,558	Executive Dir.	\$66,500	\$69,674	2025
South Texas Juvenile Diabetes	TX	\$267,888	Executive Dir.	\$24,961	\$29,769	2023
State Of Texas Kidney Foundation	TX	\$237,183	Ceo	\$61,402	\$76,233	2022
Unverferth House Inc	OH	\$230,398	Executive Director	\$59,986	\$73,578	2024
You Can Be My Angel Foundation	IL	\$275,904	President/chairman	\$30,078	\$34,245	2024
Strong Like Ak	NC	\$229,278	Executive Director	\$46,410	\$55,534	2024
Therapeutic Riding Of Tri-cities	WA	\$276,533	Founder/executive Director	\$56,914	\$60,753	2023
Helen Hayes Hospital Foundation Inc	NY	\$277,074	Executive Director	\$60,671	\$63,490	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Equinoterapia Puerto Rico Inc	PR	\$227,505	Executive Director	\$37,225	\$37,225	2024
Pink Ribbon Riders	MI	\$225,101	Executive Di	\$78,520	\$91,438	2025
Guardians Of Tomorrow Inc	WI	\$281,706	Pres/treas	\$31,000	\$37,493	2024
The Superhero Project	OH	\$222,566	Staff Representative	\$50,000	\$63,141	2023
Spreading Sunshine Inc	TN	\$220,901	Executive Di	\$50,400	\$63,164	2023
Healing Heart Project	FL	\$220,794	Executive Director	\$45,000	\$50,402	2023
Little Smiles (Pa) Inc	PA	\$217,077	Exec. Director & Co-founder	\$45,600	\$52,662	2024
Martha's Vineyard Foundation Inc	FL	\$289,248	President	\$34,579	\$37,619	2024
Apache Creek Deaf And Youth Ranch	NM	\$215,514	President	\$28,688	\$36,788	2023
Rusfond Usa Inc	NY	\$215,374	Pres/treas/dir	\$134,996	\$145,441	2023

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	61 organizations. Compensation range \$1,880–\$153,792; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$252,708); for reference, expenses \$191,585 and assets \$97,508.
ROLE MATCH	Jennifer Richards, reported title " <i>FOUNDER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

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	31 st
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	31 st

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 (Jennifer Richards) 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 61 similarly situated organizations (Same NTEE sector (E86), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 31st 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.