

Fostering Sweet Dreams Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Madison Robertson, Executive Director / CEO** (\$23,000) against **every comparable organization** that fit the selection criteria — **141** 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: Madison Robertson — 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 (P30).

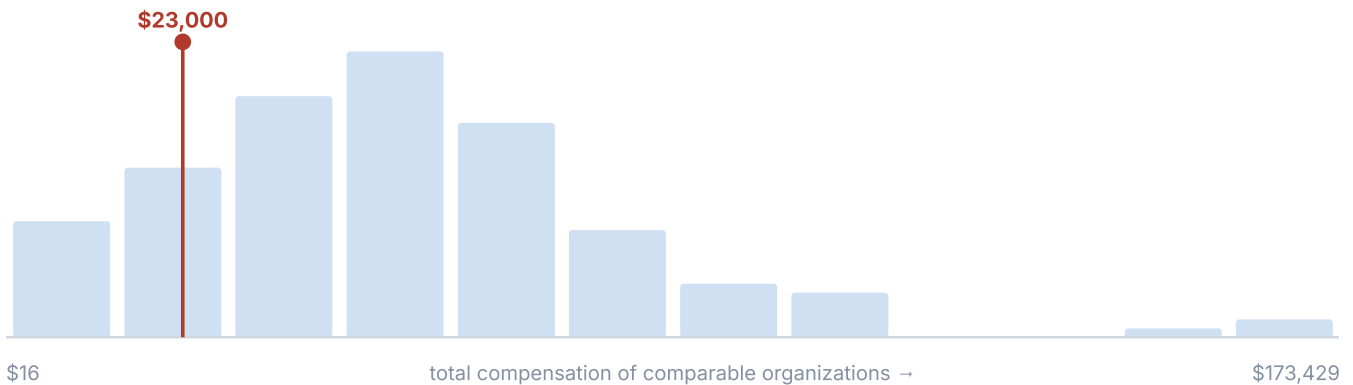
BUDGET Total revenue between \$147,428 and \$330,064 — 0.67x to 1.50x the subject's \$220,043 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

141 organizations qualified on sector, size, and geography

→ **141** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,386	\$30,734	\$49,779	\$66,104	\$86,535	\$23,000
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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 OK 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
Borderland Cheer And Dance	NM	\$220,198	Denny	\$54,600	\$53,332	2024
Jeoc-jireh Empowerment Outreach	NC	\$219,814	President	\$22,080	\$21,331	2023
A Positive Attitude Outlook Of Southern	CA	\$220,407	Executive Director	\$51,356	\$41,463	2023
Indiana Chapter Of National	IN	\$218,937	Executive Di	\$97,988	\$93,843	2024
Edward Pierce Center For Autism Inc	MS	\$221,540	Registered Behavior Tech	\$19,061	\$19,849	2023
Pointters Community Initatives	WI	\$218,289	Ceo	\$71,923	\$68,215	2024
Counseling Inc	OK	\$221,903	Exec Director	\$58,975	\$60,717	2023
Speak Our Minds Ending The Youth Mental	CO	\$223,129	Executive Director	\$199,158	\$173,429	2024
Safe Talk For Teens	NV	\$216,440	President/director	\$84,050	\$76,511	2024
Hicks-wright Corporation Aurora	IL	\$214,705	Hicks	\$57,450	\$51,293	2024
House Of Healing Inc	OK	\$214,185	Chief Executive Officer	\$54,056	\$54,056	2024
Lil Iguanas Child Safety Found	NH	\$213,976	Exec Director	\$41,600	\$34,884	2024
Ladders For Leaders	TX	\$226,245	Founder/president	\$55,000	\$49,964	2024
Highland Haven	OR	\$213,720	President	\$750	\$633	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Court Appointed Special Advocates Of	AL	\$213,545	Executive Director	\$55,029	\$53,990	2024
Urban Family Outreach Inc	TN	\$226,633	Program Director	\$36,643	\$36,012	2023
Reset Mentoring	TX	\$213,227	President	\$60,600	\$55,051	2024
City Without Orphans	CA	\$227,532	Former Executive Director	\$59,138	\$46,376	2024
Advo-kids Casa Inc	GA	\$227,759	Executive Dir.	\$41,438	\$36,863	2025
Systems Of Care Initiative Inc	KS	\$212,215	Executive Director	\$65,000	\$63,772	2024
Children's Healing	OR	\$211,421	Executive Director (Thru Feb. '24)	\$13,274	\$11,195	2024
Southeast Casa Program	SD	\$228,923	Executive Di	\$58,483	\$58,616	2024
Restore Childhood	NY	\$229,711	Founder	\$40,000	\$32,825	2024
Harvest Family Life Ministries Hawaii	HI	\$210,176	Executive Director	\$37,800	\$30,734	2024
New Creations Ministries Inc	MI	\$230,355	Executive Di	\$40,000	\$37,495	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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 **141** organizations. Compensation range \$16–\$173,429; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$220,043); for reference, expenses \$185,295 and assets \$258,245.
ROLE MATCH	Madison Robertson, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	15 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	16 th
All sources (D + E + F), adjusted	15 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 (Madison Robertson) 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 141 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,000 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.