

Scott Cheerful Resident Corp

Executive Director / CEO

EIN 830346028

FL · NTEE P82

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Linnette Robinson, Executive Director / CEO** (\$72,000) against **every comparable organization** that fit the selection criteria — **122** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

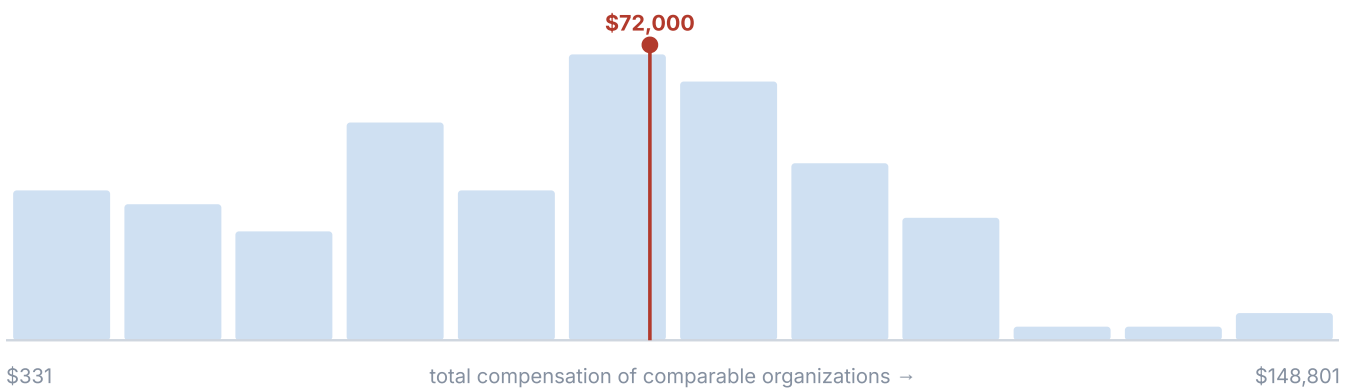
Benchmarked executive: Linnette Robinson — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P82).
BUDGET	Total revenue between \$310,092 and \$694,237 — 0.67x to 1.50x the subject's \$462,825 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P82), nationwide + budget 0.67–1.5x revenue.

122 organizations qualified on sector, size, and geography → **122** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,158	\$38,010	\$65,522	\$84,932	\$99,846	\$72,000
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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 FL 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
Small Champions Inc	CO	\$462,558	Executive Director	\$87,600	\$92,055	2023
Community Connections Of Moniteau County Inc	MO	\$463,670	Support Coordinator	\$53,139	\$59,912	2024
The Friends Network Inc	NY	\$461,917	Executive Director	\$113,372	\$109,052	2024
Changing Lives Together Foundation	NC	\$460,610	Executive Di	\$2,685	\$2,953	2024
The Speak Foundation Inc	FL	\$467,773	President	\$16,080	\$16,080	2024
Limitless Disability Services Inc	GA	\$452,054	Executive Director	\$40,848	\$45,012	2023
Mid-nebraska Foundation Inc	NE	\$451,053	Chief Executive Officer	\$43,429	\$49,722	2024
The Ability Center For Independent	NM	\$477,892	Executive Di	\$75,405	\$86,332	2024
People Empowered And Communities Enhanc	WA	\$477,905	Executive Director	\$60,018	\$58,889	2023
True Connections Community Programs Inc	CA	\$479,066	Executive Dir.	\$360	\$331	2024
Southside Services Inc	MN	\$446,143	Executive Director	\$73,260	\$77,057	2024
Greener Life Solutions Inc	MD	\$444,521	Executive Director	\$149,520	\$148,801	2024
Independence Unlimited Inc	CT	\$443,862	Executive Di	\$90,268	\$90,094	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Brain Injury Association Of Wyoming	WY	\$442,350	Executive Director	\$28,635	\$32,640	2024
Misty Meadows Mitey Riders Inc	NC	\$484,578	Managing Director	\$39,918	\$43,906	2024
Lee's Foster Home Inc	FL	\$438,839	President	\$36,900	\$37,990	2023
Wings Of Hope Equitherapy	TX	\$435,486	Executive Director	\$58,062	\$61,825	2024
Disability Empowerment Center	PA	\$490,777	Executive Di	\$66,554	\$70,650	2024
Nellie Byers Training Center Inc	LA	\$434,240	Executive Dir.	\$16,410	\$19,235	2024
Children's Speech & Reading Center	CO	\$493,358	Exec Direc/p	\$74,379	\$75,919	2024
The Helping Hands Society Of Hazleton	PA	\$494,764	Executive Director	\$75,540	\$80,189	2024
Empower Tennessee	TN	\$495,282	Executive Di	\$86,698	\$97,008	2024
Camp Capella Inc	ME	\$496,860	Executive Di	\$77,885	\$83,019	2024
Encore Studio For The Performing Arts Inc	WI	\$498,463	Ceo	\$86,048	\$95,660	2024
Cherishability	OR	\$498,540	Executive Director	\$84,000	\$85,490	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	122 organizations. Compensation range \$331–\$148,801; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$462,825); for reference, expenses \$418,626 and assets \$395,138.
ROLE MATCH	Linnette Robinson, 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	13 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	60 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	50 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 (Linnette Robinson) 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 122 similarly situated organizations (Same NTEE sector (P82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,000 is reasonable (approximately the 60th 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.