

Erie Dawn Inc

Executive Director / CEO

EIN 251789708
 PA · NTEE L30
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Susanne Kuligowski, Executive Director / CEO** (\$85,227) against **every comparable organization** that fit the selection criteria — **1235** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

Benchmarked executive: Susanne Kuligowski — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L30).
BUDGET	Total revenue between \$250,470 and \$560,755 — 0.67x to 1.50x the subject's \$373,837 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

1,235 organizations qualified on sector, size, and geography → **1,235** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,989	\$22,779	\$44,386	\$65,997	\$89,389	\$85,227
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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 PA 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
Caring Plus Home Services Inc	FL	\$373,773	Director	\$101,000	\$95,145	2024
Casa De Merced	CO	\$374,114	Vice President	\$34,402	\$34,056	2023
Uc Independent Inc	CA	\$374,336	President	\$43,669	\$38,930	2023
Harry S Truman Community	MO	\$373,077	Executive Di	\$76,761	\$79,425	2025
United Church Residences Of Winder Georgia Inc	OH	\$374,657	Treasurer	\$50,772	\$53,925	2024
123 Crawford Street Inc	MA	\$372,992	Cfo	\$1,616	\$1,456	2024
Fulton Gardens Corporation	TX	\$372,955	President	\$13,180	\$13,221	2024
Riverview St Mary's Inc	CO	\$374,803	Director	\$34,463	\$34,116	2023
The Southern California Housing	CA	\$372,480	Executive Vp	\$13,750	\$11,906	2024
Home Trust Of Skagit	WA	\$372,472	Executive Dir.	\$70,000	\$62,845	2024
Incommon Housing Development Corporation	NE	\$375,408	Project Manager	\$98,214	\$105,928	2024
Worthington Christian Village Colony In	OH	\$372,029	Ceo / Exec Dir	\$9,685	\$10,286	2024
Ws Housing Development Fund Co Inc	NY	\$371,966	Board Member/president & Treasurer	\$25,080	\$22,726	2024
Mhc Chula Vista Non-profit Housing Inc	AZ	\$371,790	Executive Director	\$17,621	\$16,994	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Oswego Housing Development Council Inc	NY	\$375,888	Excutive Director	\$50,000	\$46,645	2023
Saxonburg Presbyterian Senior Housing I	PA	\$376,015	Director And President	\$37,604	\$37,604	2024
The Salvation Army Puyallup Residences Inc	CA	\$376,169	President	\$32,694	\$29,146	2023
Nazareth Housing Development Corp	OH	\$376,175	Executive Di	\$61,000	\$64,788	2024
Nairobi Housing Inc	CA	\$376,230	Evp/cfo	\$120,262	\$104,135	2024
Cortland Housing Assistance Council	NY	\$371,424	Executive Dir.	\$51,796	\$46,934	2024
Pacific Housing Oahu Corporation -	HI	\$371,369	Assistant Secretary / Auth	\$12,712	\$11,749	2023
Tri-county Senior Citizens & Housing Inc	CO	\$371,142	Executive Dir.	\$40,565	\$39,005	2024
Syracuse Ymca Senior Citizen Housing	NY	\$370,973	Secretary	\$28,992	\$26,271	2024
Gregene Housing Development	NY	\$376,891	Executive Di	\$7,170	\$6,689	2023
Asi Homes Inc	MN	\$370,749	President/tr	\$65,715	\$67,037	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	1235 organizations. Compensation range \$78–\$606,158; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$373,837); for reference, expenses \$423,689 and assets \$679,667.
ROLE MATCH	Susanne Kuligowski, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	688 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	53 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	88 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	90 th
All sources (D + E + F), adjusted	37 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 (Susanne Kuligowski) 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 1235 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,227 is reasonable (approximately the 88th 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.