

Porter County Substance Abuse Council

Executive Director / CEO

EIN 351992514

IN · NTEE F20

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Dawn Pelc, Executive Director / CEO** (\$91,900) against **every comparable organization** that fit the selection criteria — **144** 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

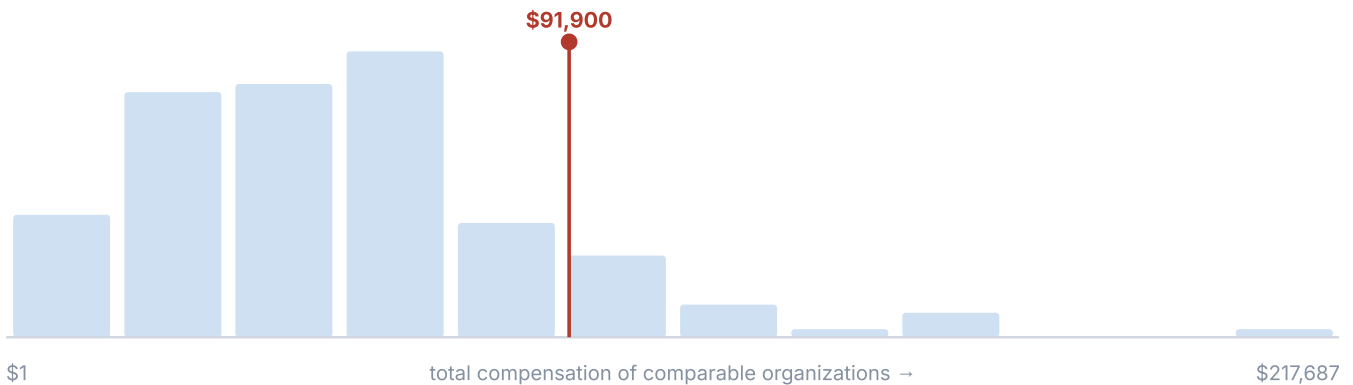
Benchmarked executive: Dawn Pelc — reported title "EXECUTIVE DIRECTOR/CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F20).
BUDGET	Total revenue between \$322,103 and \$721,126 — 0.67x to 1.50x the subject's \$480,751 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F20), nationwide + budget 0.67–1.5x revenue.

144 organizations qualified on sector, size, and geography → **144** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,107	\$32,601	\$52,091	\$71,259	\$94,579	\$91,900
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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 IN 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
Key Bridge Inc	FL	\$481,903	President	\$168,000	\$149,658	2023
Massachusetts Alliance For Sober Housing Inc	MA	\$481,940	Treasurer	\$4,500	\$3,835	2023
Morgan Behavioral Health Choices	OH	\$483,105	Executive Di	\$50,963	\$51,185	2023
Truth Pharm Inc	NY	\$483,136	Executive Director	\$71,455	\$59,472	2024
Mission House Ministry	WA	\$483,616	Board Member - Mentoring	\$54,146	\$44,651	2024
One World Recovery Network	TX	\$475,740	Chief Executive Officer	\$31,818	\$29,315	2024
Be A Part Of The Conversation	PA	\$472,441	Executive Di	\$72,504	\$68,563	2023
Urban Community Action Network	CA	\$490,270	Executive Director	\$195,834	\$155,754	2024
Exodus 14 Ministries Inc	TN	\$471,025	President	\$32,534	\$31,499	2024
Lubbock Lighthouse	TX	\$491,889	Director	\$15,290	\$13,725	2025
Unity Recovery Services Inc	WI	\$493,405	Coexecutive	\$69,588	\$66,939	2024
Minnesota Cit Officers Association	MN	\$493,661	Executive Director	\$52,923	\$49,588	2023
A Vision For You Inc	KY	\$494,144	President - Sr Program Director	\$62,100	\$65,860	2022
Stalwart Clean And Sober	CA	\$466,269	Ceo	\$62,520	\$51,193	2023
Washed Clean Addiction & Recovery Ministries	SD	\$465,327	President	\$48,000	\$48,793	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Coalition Pathways Inc	PA	\$497,397	President	\$81,117	\$74,507	2024
Humanity United With God For Sociey	GA	\$463,235	Executive Director	\$102,000	\$94,464	2024
180 Ranch Inc	TX	\$460,981	Executive Director	\$50,000	\$46,068	2024
Sea Change	CA	\$501,728	President	\$47,000	\$38,485	2023
Livingproof Recovery Inc	GA	\$502,535	Executive Director	\$53,807	\$51,303	2023
Crossxreach	FL	\$503,464	President	\$180,000	\$160,348	2023
Mission 61 Inc	MN	\$457,543	President/ce	\$21,200	\$19,864	2023
Mayes County Hope Coalition	OK	\$505,602	Executive Director	\$28,333	\$28,735	2024
West Coast Sober Housing	OR	\$508,789	Pres/treas/e.d.	\$11,440	\$9,785	2024
Friends Of Recovery Nh	NH	\$509,806	Executive Di	\$22,500	\$19,135	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN cost of living and 2023 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 IN 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 144 organizations. Compensation range \$1–\$217,687; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$480,751); for reference, expenses \$435,679 and assets \$284,187.

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

RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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)	83 rd
Reportable pay only (column D), adjusted	90 th
All sources (D + E + F), adjusted	83 rd

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 (Dawn Pelc) 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 10, 2026, comparing compensation against 144 similarly situated organizations (Same NTEE sector (F20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$91,900 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 10, 2026.