

# Morgan County Court Services I

Executive Director / CEO

EIN 472697166

AL · NTEE F22

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Paulette Gann, Executive Director / CEO** (\$55,650) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83<sup>rd</sup>** percentile of comparable organizations within the typical range

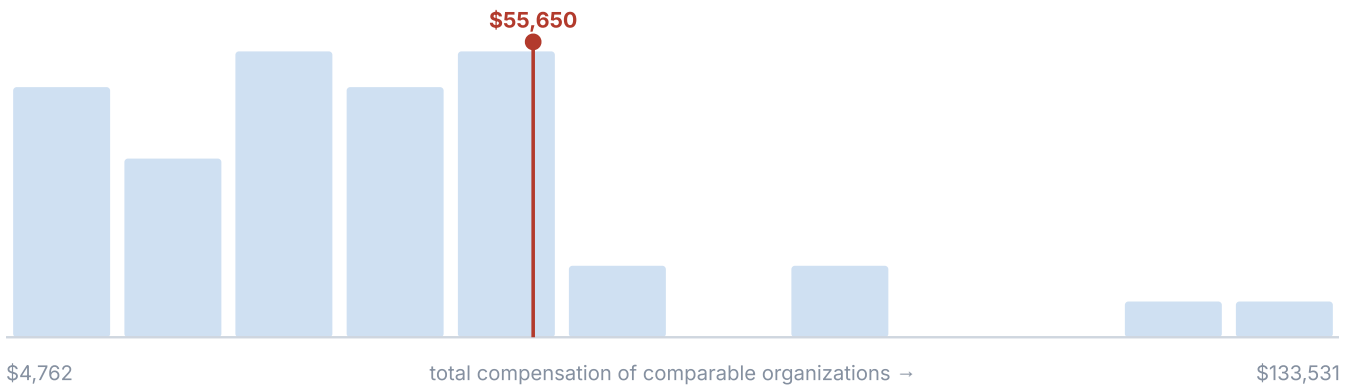
**Benchmarked executive:** Paulette Gann — reported title "GANN", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F22).
BUDGET	Total revenue between \$165,569 and \$370,678 — 0.67x to 1.50x the subject's \$247,119 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F22), nationwide + budget 0.67–1.5x revenue.

**41** organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,479	\$19,260	\$38,709	\$52,075	\$65,749	\$55,650
----------	----------	----------	----------	----------	----------

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 83RD
------	------	--------	------	------	-----------------



## ● 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 AL 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
<a href="#">The Way Homes Inc</a>	MD	\$244,388	Vice President	\$29,553	<b>\$25,575</b>	2023
<a href="#">Breakaway Inc</a>	MN	\$242,711	Mgr	\$63,600	<b>\$55,045</b>	2025
<a href="#">Peniel Recovery Ministries Inc</a>	GA	\$242,375	President	\$33,600	<b>\$30,375</b>	2024
<a href="#">Prodigal Daughters Journey Home Inc</a>	FL	\$252,710	Executive Director	\$12,000	<b>\$10,136</b>	2024
<a href="#">Freedom House Of Mecklenburg Inc</a>	NC	\$240,894	Executive Director	\$40,472	<b>\$38,709</b>	2023
<a href="#">Gateway Of Hope Addiction</a>	NC	\$237,497	President	\$46,667	<b>\$43,353</b>	2024
<a href="#">Pri Counseling Services Inc</a>	NC	\$258,830	Secretary	\$32,200	<b>\$29,913</b>	2024
<a href="#">Free State Regional Svc Ctr Of Na Inc</a>	MD	\$261,601	Executive Dir.	\$32,455	<b>\$28,086</b>	2023
<a href="#">Merit Family Services</a>	TX	\$264,963	Chairman	\$14,495	<b>\$13,421</b>	2023
<a href="#">Recovery Community Foundation Of</a>	GA	\$265,304	Executive Di	\$60,000	<b>\$54,241</b>	2024
<a href="#">Cornerstone For Hope</a>	PA	\$226,245	Director	\$54,000	<b>\$49,846</b>	2023
<a href="#">Wyoming Professional Assistance Program</a>	WY	\$223,305	Executive Dir.	\$90,000	<b>\$86,648</b>	2024
<a href="#">Never Alone Transitional</a>	TN	\$223,094	Executive Dir.	\$54,324	<b>\$51,339</b>	2024
<a href="#">Family Care Excellence Incorporated</a>	OH	\$222,524	President	\$45,000	<b>\$42,852</b>	2024
<a href="#">Tobiah Life Center</a>	NJ	\$220,249	President	\$23,305	<b>\$19,260</b>	2023
<a href="#">Grace House Norcal</a>	CA	\$219,187	Director	\$41,800	<b>\$33,410</b>	2023
<a href="#">180 Center Inc</a>	TN	\$281,032	Supervisor	\$40,350	<b>\$39,259</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Central California Fellowship Of</a>	CA	\$211,610	Business Off	\$67,075	<b>\$52,075</b>	2024
<a href="#">Miller Fellowship House Inc</a>	CA	\$283,201	President	\$21,065	<b>\$16,354</b>	2024
<a href="#">Step By Step Recovery</a>	GA	\$286,832	Executive Dir	\$21,225	<b>\$19,188</b>	2024
<a href="#">Kansas City Kansas Alcohol Safety</a>	KS	\$205,633	Executive Di	\$40,000	<b>\$38,852</b>	2024
<a href="#">One Bridge To Hope Inc</a>	KY	\$202,538	Director	\$39,700	<b>\$39,481</b>	2023
<a href="#">Capstone Recovery Center Inc</a>	NC	\$201,000	President-executive Director	\$36,040	<b>\$34,470</b>	2023
<a href="#">There Is Victory In Jesus Recovery</a>	TX	\$199,477	Secretary	\$12,162	<b>\$10,938</b>	2024
<a href="#">City Of Refuge Hopewell Inc</a>	VA	\$296,103	Ceo	\$16,200	<b>\$14,479</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	<b>41</b> organizations. Compensation range \$4,762–\$133,531; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$247,119); for reference, expenses \$243,672 and assets \$23,165.
ROLE MATCH	Paulette Gann, reported title " <i>GANN</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**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	83 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	73 <sup>rd</sup>
Reportable pay only (column D), adjusted	83 <sup>rd</sup>
All sources (D + E + F), adjusted	78 <sup>th</sup>

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 (Paulette Gann) 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 41 similarly situated organizations (Same NTEE sector (F22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,650 is reasonable (approximately the 83<sup>rd</sup> 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.