

# Lutheran Child And Family Services

Executive Director / CEO

EIN 367276007

IL · NTEE P114

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael A Bertrand, Executive Director / CEO** (\$12,380) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michael A Bertrand — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (P114).

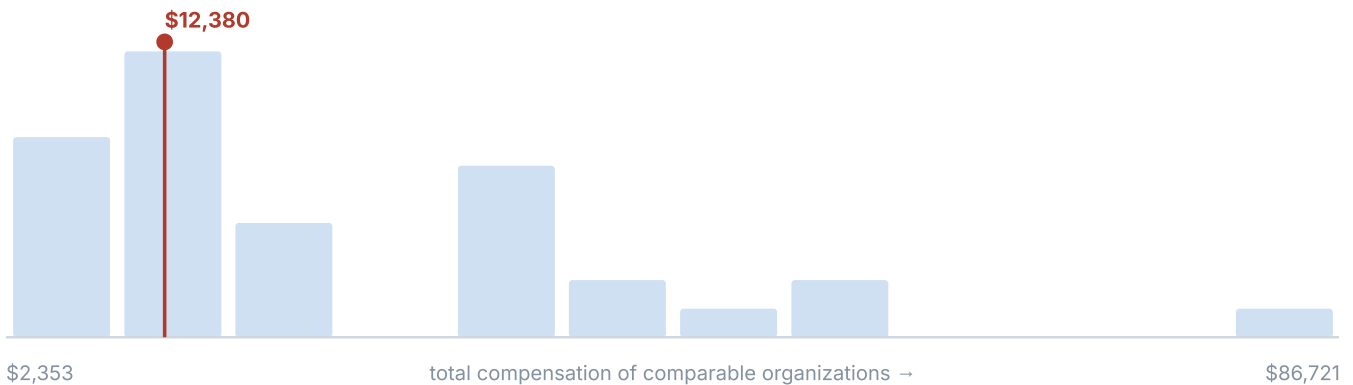
**BUDGET** Total revenue between \$71,043 and \$159,052 — 0.67x to 1.50x the subject's \$106,035 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P11), nationwide + budget 0.67–1.5x revenue.

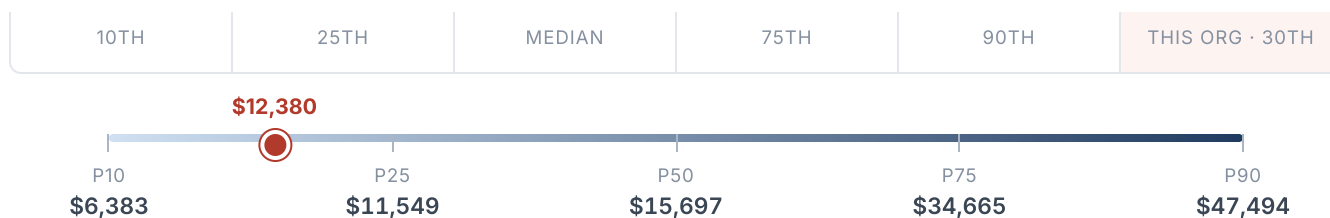
**33** organizations qualified on sector, size, and geography

→ **33** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,383	\$11,549	\$15,697	\$34,665	\$47,494	\$12,380
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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 IL 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="#">Children &amp; Families First Endowment Inc</a>	DE	\$105,984	Chief Executive Officer	\$15,963	<b>\$15,443</b>	2024
<a href="#">Wheeler East Street Holdings Inc</a>	IN	\$103,650	Board Member	\$13,814	<b>\$14,393</b>	2024
<a href="#">Crossroads Foundation Inc</a>	IA	\$109,437	Executive Director	\$8,379	<b>\$9,332</b>	2023
<a href="#">Wellroot Family Services Foundation Inc</a>	GA	\$101,804	Treasurer	\$47,684	<b>\$48,769</b>	2023
<a href="#">Community Action Trust Inc</a>	MA	\$110,500	Executive Director	\$22,999	<b>\$20,419</b>	2024
<a href="#">Beaver County Ymca Endowment Foundation</a>	PA	\$99,966	Director	\$31,015	<b>\$31,460</b>	2023
<a href="#">Atlanta Ymca Young Qalicb Inc</a>	GA	\$97,792	Chief Executive Officer	\$36,068	<b>\$36,889</b>	2023
<a href="#">Rainbows United Charitable Foundation</a>	KS	\$97,754	Interim President	\$15,365	<b>\$16,884</b>	2023
<a href="#">River Deep Foundation</a>	CO	\$114,481	Executive Di	\$36,663	<b>\$34,733</b>	2024
<a href="#">Halsey Center</a>	OR	\$94,257	Executive Director (Through 06/2024)	\$6,286	<b>\$5,768</b>	2024
<a href="#">Fcs New Market Landlord Inc</a>	TN	\$120,019	Ceo	\$13,308	<b>\$13,820</b>	2024
<a href="#">Ihs Ministries Inc</a>	AZ	\$122,194	Ex Officio - Non-voting	\$3,801	<b>\$3,612</b>	2024
<a href="#">Seniors First Foundation Inc</a>	FL	\$122,983	President/ceo	\$21,126	<b>\$20,187</b>	2023
<a href="#">Community Bridges Development Foundation</a>	AZ	\$81,911	Director	\$44,616	<b>\$42,393</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Big Brothers Big Sisters Of Miami</a>	FL	\$81,446	President & Ceo	\$12,086	<b>\$11,549</b>	2023
<a href="#">Friends Of Hospice</a>	WA	\$80,672	Executive Di	\$21,210	<b>\$18,761</b>	2024
<a href="#">Rebecca Residence Foundation</a>	PA	\$80,480	Board Member	\$13,195	<b>\$13,384</b>	2023
<a href="#">Friends Of The Hocking Hills State Park</a>	OH	\$131,891	Program Director, Astronomy Park	\$15,000	<b>\$15,697</b>	2024
<a href="#">Jf&amp;cs Foundation Inc</a>	GA	\$79,093	Cao	\$14,940	<b>\$15,280</b>	2023
<a href="#">The Office For Aging Foundation Of</a>	NY	\$133,728	Executive Di	\$13,341	<b>\$11,603</b>	2025
<a href="#">Harc Foundationinc</a>	CT	\$133,954	President/ce	\$37,368	<b>\$34,616</b>	2024
<a href="#">Ymca Of The East Bay Support Foundation</a>	CA	\$77,005	President	\$67,086	<b>\$57,233</b>	2024
<a href="#">The Jarc Foundation</a>	MI	\$76,451	Ceo	\$31,740	<b>\$32,367</b>	2024
<a href="#">Odd Fellows Faith Hope And Charity</a>	CT	\$136,335	Ceo	\$9,546	<b>\$8,843</b>	2024
<a href="#">Safe Alliance Foundation</a>	TX	\$136,896	Chief Executive Officer	\$9,108	<b>\$9,002</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 **33** organizations. Compensation range \$2,353–\$86,721; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$106,035); for reference, expenses \$176,465 and assets \$9,437,711. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Michael A Bertrand, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	30 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	27 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	85 <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 (Michael A Bertrand) 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 33 similarly situated organizations (Same NTEE sector (P11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,380 is reasonable (approximately the 30<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.