

Sarah Bush Lincoln Health

Executive Director / CEO

EIN 371019517

IL · NTEE E221

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Tracy Haddock, Executive Director / CEO** (\$24,638) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

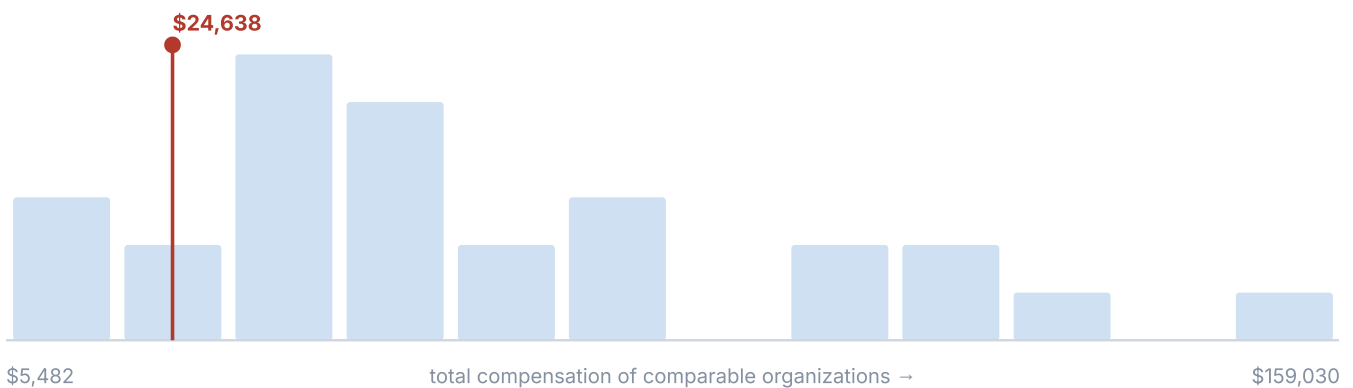
Benchmarked executive: Tracy Haddock — reported title “DIR VOLUNTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E221).
BUDGET	Total revenue between \$132,829 and \$297,379 — 0.67x to 1.50x the subject's \$198,253 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E22), nationwide + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,348	\$36,695	\$46,250	\$78,665	\$118,174	\$24,638
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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
Share Foundation Of Community Hospitals	OH	\$184,367	Director/regional Market President	\$75,084	\$80,891	2024
Health Development Corporation	IN	\$215,119	President	\$27,580	\$29,584	2024
Upmc Pinnacle Lancaster	PA	\$216,898	President & Coo	\$124,650	\$130,175	2023
Burgess Foundation	IA	\$219,525	President/ceo - Bhc Thru 6/2023	\$21,165	\$24,268	2023
Medical And Dental Staff Of Holy Cross	MD	\$219,857	President	\$50,000	\$47,548	2024
Greene County General Hospital Foundation	IN	\$173,967	Foundation Director	\$89,500	\$96,004	2024
Presence Health Partners Services	MO	\$168,408	Director (End 12/2022)	\$49,417	\$54,812	2023
Nationwide Children's Hospital Inc	OH	\$166,331	Director / Ceo - Nch	\$70,206	\$75,636	2024
Auxiliary Of Monongalia General Hospital	WV	\$232,855	Pres/ceo, Mon Health Systems	\$36,373	\$41,242	2023
Humboldt Health Foundation	CA	\$162,081	Ceo	\$35,641	\$31,305	2024
Tuh - Jeanes Campus Auxiliary	PA	\$160,404	Hospital Admin Rep	\$37,019	\$38,659	2023
Anderson Support And Development	MS	\$159,804	President	\$37,629	\$42,629	2024
Robert Packer Hospital Auxiliary	PA	\$157,384	Director - Pres/ceo Rph	\$42,922	\$44,825	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Advocates For Upstate Medical University University Hospital Inc	NY	\$151,853	Administrative Coordinator	\$13,365	\$11,967	2025
Eastern New Mexico Medical Center	NM	\$151,822	President	\$10,268	\$11,233	2024
Mendocino Coast Healthcare Foundation	CA	\$149,661	Executive Director	\$128,956	\$116,612	2023
Island Health & Wellness Foundation	ME	\$255,940	Executive Di	\$33,121	\$34,731	2023
Indiana Healthcare Properties	PA	\$257,120	President/ceo & Chairman	\$42,593	\$44,481	2023
Waverly Health Center Foundation	IA	\$139,330	Former Treasurer	\$49,532	\$56,795	2023
Cmc Missoula Inc	MT	\$262,282	Board Chair	\$5,000	\$5,482	2024
Healthalliance Foundation Inc	NY	\$263,181	Ceo (Effective July 2023) Ex Officio	\$80,777	\$76,439	2023
Grand Itasca Foundation	MN	\$272,620	Foundation Director	\$41,339	\$41,549	2024
Educational Foundation Of The Texas Hotel & Lodging Asso	TX	\$276,183	Executive Director	\$118,444	\$120,516	2024
Community Howard Regional	IN	\$279,133	Foundation Director	\$41,880	\$46,250	2023
Gesundheit Institute	IL	\$281,238	Executive Director	\$64,500	\$69,128	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 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.

● Sample, role match & sensitivity

PEER COUNT	27 organizations. Compensation range \$5,482–\$159,030; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$198,253); for reference, expenses \$126,477 and assets \$347,502.
ROLE MATCH	Tracy Haddock, reported title " <i>DIR VOLUNTEE</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	17 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	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	33 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 (Tracy Haddock) 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 27 similarly situated organizations (Same NTEE sector (E22), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$24,638 is reasonable (approximately the 15th 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.