

Bay Harbor Foundation

Executive Director / CEO

EIN 371491024

MI · NTEE T31

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Candace Fitzsimons, Executive Director / CEO** (\$8,000) against **every comparable organization** that fit the selection criteria — **160** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

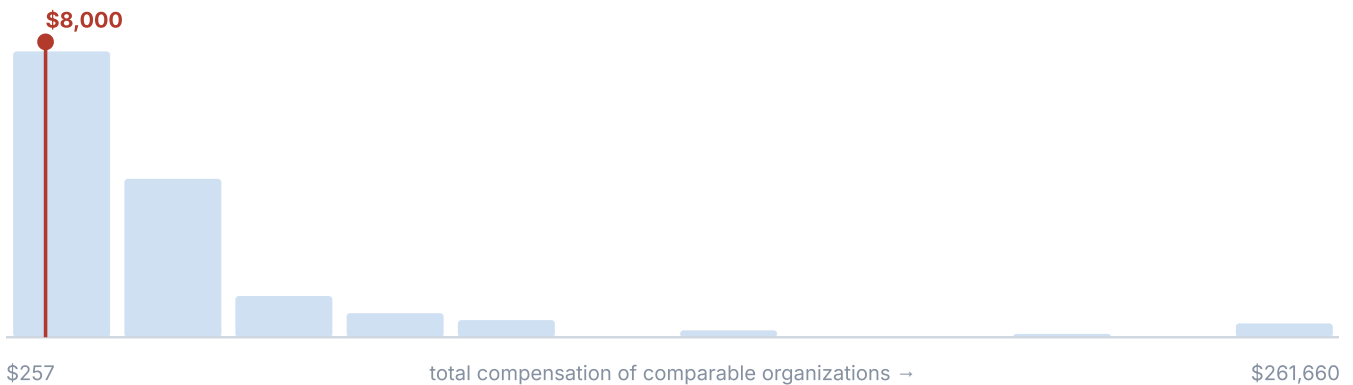
Benchmarked executive: Candace Fitzsimons — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T31).
BUDGET	Total revenue between \$37,890 and \$84,829 — 0.67x to 1.50x the subject's \$56,553 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

160 organizations qualified on sector, size, and geography → **160** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,186	\$9,305	\$21,109	\$34,080	\$73,970	\$8,000
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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 MI 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
Zimmerman Fund For Children	MD	\$57,128	Public Director	\$36,499	\$32,111	2024
Ptha Charities	PA	\$55,537	Executive Director/secretary	\$30,031	\$28,182	2024
J F And Lake K Davis Trust	VA	\$57,640	Trustee	\$10,184	\$9,253	2024
Jean And Saul A Mintz Family Foundation	LA	\$57,841	Director	\$12,957	\$13,426	2024
Nathalie & Theodore Jones Charitable	MA	\$55,065	Trustee	\$10,969	\$9,275	2024
The American Foundation For Jewish Education Inc	NJ	\$58,048	President/ Ceo	\$30,497	\$25,623	2024
Nathalie & Theodore Jones Charitable	MA	\$58,126	Trustee	\$11,037	\$9,333	2024
Podhurst Family	FL	\$58,160	Board Member	\$279,869	\$254,721	2023
Marshall Hospital Foundation	TX	\$54,922	President/ceo	\$269,993	\$261,660	2023
Nathalie & Theodore Jones Charitable	MA	\$58,341	Trustee	\$11,015	\$9,315	2024
Muskingum County Senior Services	OH	\$58,351	Vice Preside	\$13,000	\$13,340	2023
Sagerstrong Foundation Inc	GA	\$58,457	President	\$4,750	\$4,495	2024
Sts Philip And James Grade School	OH	\$54,606	Trustee, Principal	\$11,166	\$11,130	2024
Kay Trust Co Twin Lakes Baptist Church	CA	\$54,511	President	\$116,052	\$94,302	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kids Against Hunger - Your Quad Cities	IA	\$54,173	President / Secretary	\$18,000	\$18,547	2024
Lyn Stacie Getz Foundation Inc	MD	\$59,459	President & Public Director	\$12,125	\$10,667	2024
United Way Of Rusk County Inc	TX	\$53,642	Cmp Chr/exe Dir	\$4,810	\$4,662	2023
Hospice Foundation Of Oklahoma	OK	\$53,633	Secretary	\$25,864	\$27,592	2023
Nathalie & Theodore Jones Charitable	MA	\$59,543	Trustee	\$9,991	\$8,698	2023
Maine Better Transportation	ME	\$53,343	Secretary/tr	\$11,610	\$10,940	2024
Baton Rouge New Community Homes	LA	\$59,781	President/ceo	\$21,418	\$22,194	2024
Trust Uw Of William C Goertz	NJ	\$53,273	Trustee	\$4,800	\$4,033	2024
Hilliard Family Foundation Inc	WI	\$53,060	Board Secretary	\$4,819	\$4,736	2024
Clarence Schock Memorial Park At Governor	PA	\$60,118	Allocateur	\$4,273	\$4,010	2024
The Joseph B Vandervelden Foundation	OR	\$52,502	President	\$3,000	\$2,699	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 **160** organizations. Compensation range \$257–\$261,660; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$56,553); for reference, expenses \$63,226 and assets \$588,280.
ROLE MATCH	Candace Fitzsimons, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	92 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	19 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	71 st
All sources (D + E + F), adjusted	13 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 (Candace Fitzsimons) 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 160 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,000 is reasonable (approximately the 19th 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.