

Upmc Pinnacle Lancaster

Executive Director / CEO

EIN 820896436

PA · NTEE E220

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Louis Baverso, Executive Director / CEO** (\$124,650) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

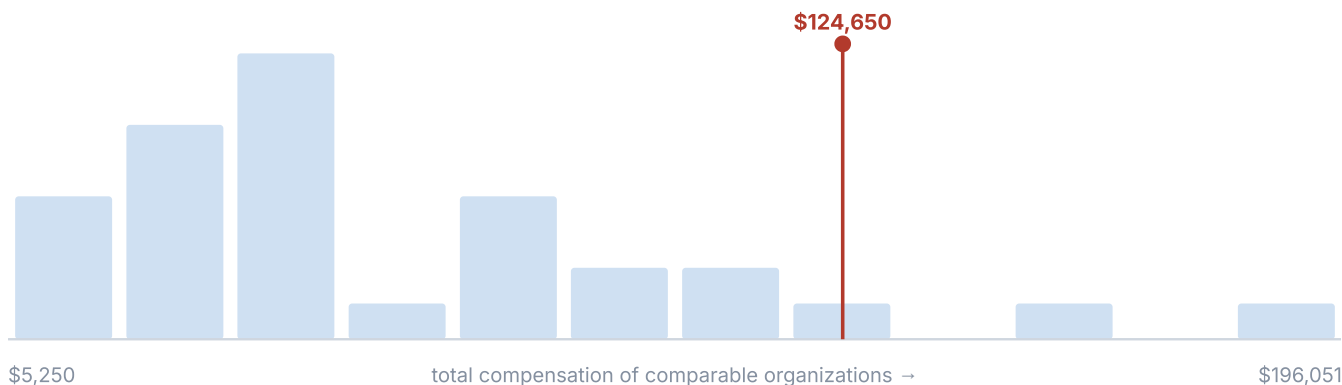
Benchmarked executive: Louis Baverso — reported title "President & COO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E220).
BUDGET	Total revenue between \$145,321 and \$325,347 — 0.67x to 1.50x the subject's \$216,898 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E22), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography → **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,390	\$30,796	\$43,605	\$78,486	\$116,020	\$124,650
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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 PA 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
Health Development Corporation	IN	\$215,119	President	\$27,580	\$28,329	2024
Burgess Foundation	IA	\$219,525	President/ceo - Bhc Thru 6/2023	\$21,165	\$23,239	2023
Medical And Dental Staff Of Holy Cross	MD	\$219,857	President	\$50,000	\$45,531	2024
Auxiliary Of Monongalia General Hospital	WV	\$232,855	Pres/ceo, Mon Health Systems	\$36,373	\$39,492	2023
Sarah Bush Lincoln Health	IL	\$198,253	Dir Voluntee	\$24,638	\$23,592	2024
Share Foundation Of Community Hospitals	OH	\$184,367	Director/regional Market President	\$75,084	\$77,458	2024
Island Health & Wellness Foundation	ME	\$255,940	Executive Di	\$33,121	\$33,257	2023
Indiana Healthcare Properties	PA	\$257,120	President/ceo & Chairman	\$42,593	\$42,593	2023
Greene County General Hospital Foundation	IN	\$173,967	Foundation Director	\$89,500	\$91,929	2024
Cmc Missoula Inc	MT	\$262,282	Board Chair	\$5,000	\$5,250	2024
Healthalliance Foundation Inc	NY	\$263,181	Ceo (Effective July 2023) Ex Officio	\$80,777	\$73,195	2023
Presence Health Partners Services	MO	\$168,408	Director (End 12/2022)	\$49,417	\$52,485	2023
Nationwide Children's Hospital Inc	OH	\$166,331	Director / Ceo - Nch	\$70,206	\$72,426	2024
Humboldt Health Foundation	CA	\$162,081	Ceo	\$35,641	\$29,976	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Grand Itasca Foundation	MN	\$272,620	Foundation Director	\$41,339	\$39,786	2024
Tuh - Jeanes Campus Auxiliary	PA	\$160,404	Hospital Admin Rep	\$37,019	\$37,019	2023
Anderson Support And Development	MS	\$159,804	President	\$37,629	\$40,819	2024
Educational Foundation Of The Texas Hotel & Lodging Asso	TX	\$276,183	Executive Director	\$118,444	\$115,401	2024
Robert Packer Hospital Auxiliary	PA	\$157,384	Director - Pres/ceo Rph	\$42,922	\$42,922	2023
Community Howard Regional	IN	\$279,133	Foundation Director	\$41,880	\$44,287	2023
Gesundheit Institute	IL	\$281,238	Executive Director	\$64,500	\$66,194	2022
Advocates For Upstate Medical University University Hospital Inc	NY	\$151,853	Administrative Coordinator	\$13,365	\$11,460	2025
Eastern New Mexico Medical Center	NM	\$151,822	President	\$10,268	\$10,756	2024
Mendocino Coast Healthcare Foundation	CA	\$149,661	Executive Director	\$128,956	\$111,663	2023
Mercy Health Foundation Fort Scott	KS	\$288,960	President	\$84,648	\$91,702	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	30 organizations. Compensation range \$5,250–\$196,051; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$216,898); for reference, expenses \$554,535 and assets \$12,817. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Louis Baverso, reported title " <i>President & COO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 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	93 rd
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	87 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 (Louis Baverso) 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 30 similarly situated organizations (Same NTEE sector (E22), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$124,650 is reasonable (approximately the 93rd 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.