

# Life Resources Of Georgia Inc

Executive Director / CEO

EIN 260541427  
 GA · NTEE E99  
 FY ending 2024-12-31  
 June 10, 2026

This analysis benchmarks the total compensation of **Christina Middleton, Executive Director / CEO** (\$44,098) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50<sup>th</sup>** percentile of comparable organizations within the typical range

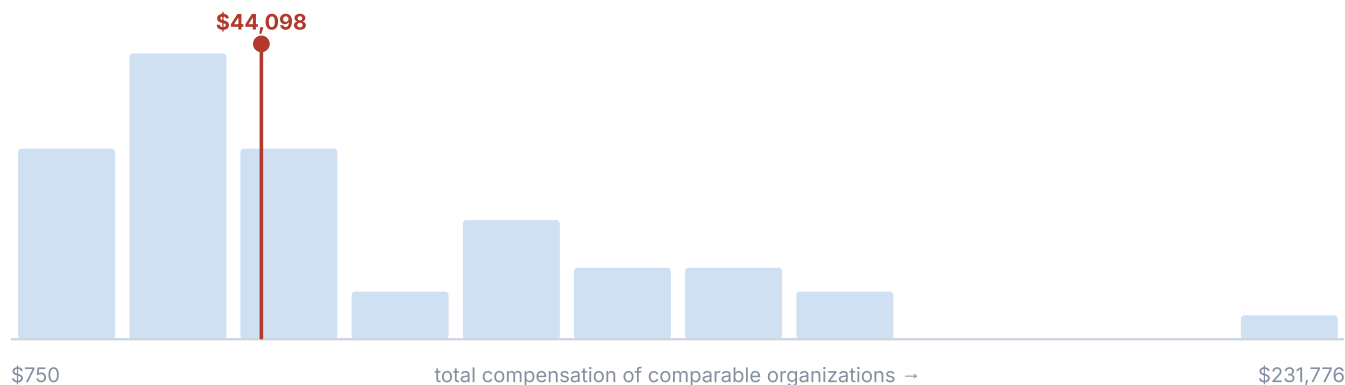
**Benchmarked executive:** Christina Middleton — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E99).
BUDGET	Total revenue between \$171,487 and \$383,928 — 0.67x to 1.50x the subject's \$255,952 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E99), nationwide + budget 0.67–1.5x revenue.

**44** organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,109	\$30,954	\$44,164	\$85,004	\$124,729	\$44,098
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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 GA 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="#">Forbes Medical Staff Fund</a>	PA	\$253,879	President	\$20,000	<b>\$19,836</b>	2024
<a href="#">Upper Midlands Rural Health Network</a>	SC	\$258,850	Executive Dir.	\$94,561	<b>\$101,010</b>	2023
<a href="#">C-line Counseling Center</a>	NJ	\$260,477	Executive Director	\$16,500	<b>\$14,652</b>	2024
<a href="#">Healthy Hearts Institute</a>	CA	\$262,570	Board Chair	\$42,857	<b>\$37,892</b>	2023
<a href="#">Giving Health Inc</a>	GA	\$263,218	Chief Medical Dir	\$750	<b>\$750</b>	2024
<a href="#">Pontifex Inc</a>	OH	\$248,028	President	\$52,000	<b>\$56,394</b>	2023
<a href="#">The Medical Center Auxiliary</a>	PA	\$265,169	President & Ceo	\$42,768	<b>\$43,670</b>	2023
<a href="#">Inteleos Foundation Inc</a>	MD	\$267,449	Ceo/executive Director	\$40,758	<b>\$37,897</b>	2024
<a href="#">Climatework Maine</a>	ME	\$268,900	Director	\$117,335	<b>\$116,852</b>	2024
<a href="#">Seashore Gardens Foundation</a>	NJ	\$272,798	Treasurer	\$253,529	<b>\$231,776</b>	2023
<a href="#">Trellis Horticultural Therapy</a>	GA	\$239,062	Treasurer	\$36,000	<b>\$36,000</b>	2024
<a href="#">Harbor Emergency Medical Education Foundation</a>	CA	\$277,634	Research Assistant	\$8,980	<b>\$7,712</b>	2024
<a href="#">Growing Up Together</a>	SD	\$233,422	Executive Director	\$25,032	<b>\$26,768</b>	2025
<a href="#">What To Expect Project</a>	DC	\$280,090	President & E.d	\$132,652	<b>\$115,771</b>	2024
<a href="#">Northwest Medical Center Foundation Inc</a>	MO	\$280,795	President/ceo	\$28,195	<b>\$30,577</b>	2023
<a href="#">Epiphany Project Inc</a>	AZ	\$281,911	Co-president	\$47,333	<b>\$45,273</b>	2024
<a href="#">Servicemembers Undertaking Disabled</a>	TX	\$224,453	Executive Director	\$84,914	<b>\$84,477</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Messengers For Health</a>	MT	\$292,200	Executive Director	\$88,626	<b>\$97,819</b>	2023
<a href="#">Hooves Of Hope Equestrian Center Inc</a>	KY	\$292,364	President	\$48,001	<b>\$51,289</b>	2024
<a href="#">Holdyou Foundation Inc</a>	CA	\$219,511	President Director	\$52,000	<b>\$44,657</b>	2024
<a href="#">Children's Health Foundation Inc</a>	OR	\$215,780	Executive Director	\$7,586	<b>\$6,825</b>	2025
<a href="#">Empowering Strides</a>	WA	\$215,474	President	\$39,515	<b>\$35,185</b>	2024
<a href="#">Region li Emergency Medical Services</a>	NM	\$297,078	Employee	\$36,400	<b>\$40,087</b>	2023
<a href="#">Minnesota Masonic Children's Clinic For</a>	MN	\$299,202	President/ceo - Charities	\$34,208	<b>\$34,610</b>	2023
<a href="#">Mountainside Hospital Medical Staff</a>	NJ	\$300,341	President	\$35,000	<b>\$31,079</b>	2024

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

## ■ Sample, role match & sensitivity

**PEER COUNT** 44 organizations. Compensation range \$750–\$231,776; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$255,952); for reference, expenses \$259,061 and assets \$94,996.

**ROLE MATCH** Christina Middleton, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 9 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	50 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	52 <sup>nd</sup>
Reportable pay only (column D), adjusted	55 <sup>th</sup>
All sources (D + E + F), adjusted	34 <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 (Christina Middleton) 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 10, 2026, comparing compensation against 44 similarly situated organizations (Same NTEE sector (E99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,098 is reasonable (approximately the 50<sup>th</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 10, 2026.