

Memorial Hospital Foundation Inc

Executive Director / CEO

EIN 581852101

GA · NTEE E22I

FY ending 2024-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Jim Lambert, Executive Director / CEO** (\$39,076) against **every comparable organization** that fit the selection criteria — **235** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: Jim Lambert — reported title “CEO/PRESIDEN”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E22I).

BUDGET Total revenue between \$61,256 and \$137,140 — 0.67x to 1.50x the subject's \$91,427 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

235 organizations qualified on sector, size, and geography → **235** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,169	\$16,110	\$32,597	\$57,618	\$95,376	\$39,076
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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
First Step Foundation	FL	\$91,823	President	\$7,732	\$7,224	2024
Advocates For The Disabled	NY	\$91,008	Executive Director	\$38,557	\$34,651	2024
Colorado Dental Association Foundation	CO	\$92,158	President	\$19,332	\$17,961	2025
The Whole Person Foundation	MO	\$92,427	Ceo/cfo (Thru 04/2024)	\$27,851	\$29,338	2024
Wyoming County Community Health Fou	PA	\$90,142	Executive Director	\$44,929	\$44,560	2024
Tennessee Health Information	NC	\$92,894	Exec Directo	\$23,918	\$25,304	2023
Bayhealth Cancer Institute	DE	\$89,939	Interim President	\$69,078	\$67,269	2024
Pivotal Health & Wellness Inc	KS	\$89,848	President	\$58,500	\$64,712	2023
Lakeshore Medical Training Program Inc	IN	\$89,600	Program Director	\$10,605	\$11,123	2024
Spirits For Smiles Inc	IN	\$93,421	Director, Patient Coordinator	\$666	\$719	2023
South Carolina Witness Project	SC	\$93,430	President Ceo	\$37,543	\$37,949	2025
Hunters Point Biomonitoring Foundation Inc	CA	\$93,516	Ceo Pi Secretary	\$36,500	\$31,346	2024
Schc Wbc Prop Corp	CA	\$93,588	Chief Executive Officer	\$72,331	\$63,952	2023
Rivers Health Foundation	WV	\$93,937	President & Ceo Mhn	\$168,499	\$181,446	2024
The Gaston & Porter Health	DC	\$94,108	President	\$542	\$473	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Turning Point Pregnancy Center Inc	AL	\$88,661	Executive Director	\$24,500	\$26,324	2024
Kex Kids Fund	OR	\$88,534	Executive Director & Director	\$6,000	\$5,542	2024
Hospicare Foundation Inc	NY	\$88,434	Executive Director	\$29,144	\$26,192	2024
St Marys Community Care Professionals	NY	\$88,338	President & Ceo	\$84,043	\$75,529	2024
Acacia Network Inc	NY	\$88,323	President	\$70,634	\$65,353	2023
Pinnacle Asset Holdings Inc	LA	\$88,094	President	\$20,115	\$22,029	2024
Center For Quality Systems Improvement	CA	\$87,910	Board Chair	\$140,387	\$120,563	2024
Special Persons Mailing Service Inc	VA	\$87,788	Reg Agent/ D	\$21,154	\$20,914	2023
Inclusivcare Community Investment Inc	LA	\$87,750	Secretary	\$22,504	\$24,645	2024
Albert Lea Healthcare Coalition	MN	\$87,741	Board Member	\$5,415	\$5,321	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.

● Sample, role match & sensitivity

PEER COUNT **235** organizations. Compensation range \$92–\$1,669,256; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$91,427); for reference, expenses \$61,036 and assets \$1,714,487.

ROLE MATCH	Jim Lambert, reported title "CEO/PRESIDEN", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	109 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	60 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	73 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 (Jim Lambert) 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 235 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,076 is reasonable (approximately the 60th 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.