

# God's Outreach Madison County Food

Executive Director / CEO

EIN 050593895

KY · NTEE P60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lester A Lowery, Executive Director / CEO** (\$48,757) against **every comparable organization** that fit the selection criteria — **128** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 51<sup>st</sup> percentile of comparable organizations**

within the typical range

**Benchmarked executive:** Lester A Lowery — reported title "PRESIDENT &", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (P60).

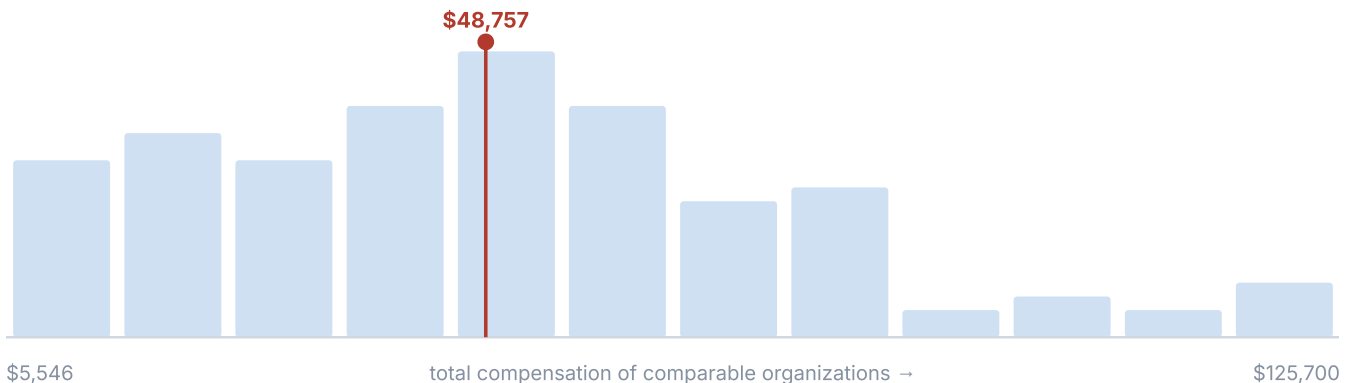
**BUDGET** Total revenue between \$327,368 and \$732,915 — 0.67x to 1.50x the subject's \$488,610 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P60), nationwide + budget 0.67–1.5x revenue.

**128** organizations qualified on sector, size, and geography

→ **128** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,670

\$27,409

\$47,914

\$64,237

\$82,334

**\$48,757**



## ■ 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 KY 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="#">The Grateful Garment Project</a>	CA	\$488,990	Executive Director	\$69,750	<b>\$56,060</b>	2023
<a href="#">805 Undocufund</a>	CA	\$487,066	Executive Director	\$19,091	<b>\$15,344</b>	2023
<a href="#">Seeds Of Faith Inc</a>	NH	\$482,919	Executive Director	\$56,000	<b>\$46,748</b>	2024
<a href="#">Family Promise Of Harrisburg</a>	PA	\$495,313	Executive Di	\$65,197	<b>\$58,780</b>	2024
<a href="#">Compassion And Love Compasion Y Amor Community Development Corporation</a>	FL	\$496,087	President	\$24,000	<b>\$20,986</b>	2023
<a href="#">Mustard Seed Furniture Bank Of Fort</a>	IN	\$496,220	Executive Di	\$81,131	<b>\$77,350</b>	2024
<a href="#">Assisting The Community Together</a>	PA	\$496,264	Executive Di	\$42,120	<b>\$36,995</b>	2025
<a href="#">Families For Families</a>	NJ	\$480,510	Exeecutive Director	\$50,000	<b>\$41,552</b>	2023
<a href="#">Herrin House Of Hope</a>	IL	\$498,258	Executive Dir.	\$52,424	<b>\$46,595</b>	2024
<a href="#">Kaitlyns Kloset Mn</a>	MN	\$478,302	Executive Director	\$7,394	<b>\$6,800</b>	2023
<a href="#">Friends Of Down Syndrome</a>	TX	\$499,966	Interim Executive Director June-dec	\$29,400	<b>\$26,589</b>	2024
<a href="#">Powder River Energy Corporationfoundation Inc</a>	WY	\$476,784	Executive Director	\$47,617	<b>\$46,098</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Family Promise Of Fulton</a>	GA	\$475,665	Executive Director	\$87,736	<b>\$79,755</b>	2024
<a href="#">The Michael E Thornton Foundation</a>	TX	\$475,602	Vice President	\$77,000	<b>\$69,636</b>	2024
<a href="#">Christian Information &amp; Service Center</a>	TX	\$502,614	Executive Director	\$58,500	<b>\$52,905</b>	2024
<a href="#">South Milwaukee Human Concerns Inc</a>	WI	\$502,658	Executive Director	\$73,290	<b>\$69,199</b>	2024
<a href="#">The Hpa Hope Foundation</a>	TX	\$504,993	Vice President	\$40,174	<b>\$36,331</b>	2024
<a href="#">Fenton Center Of Hope</a>	MI	\$470,277	Co-director	\$75,400	<b>\$70,360</b>	2024
<a href="#">Light Of Hope Inc</a>	NY	\$508,197	Adviser	\$22,000	<b>\$18,504</b>	2023
<a href="#">Lutheran Community Services Inc</a>	OH	\$510,967	Executive Dir.	\$29,630	<b>\$28,372</b>	2024
<a href="#">Welcoming Home</a>	CA	\$465,368	Treasurer	\$22,501	<b>\$17,566</b>	2024
<a href="#">Pdx Diaper Bank</a>	OR	\$464,235	Executive Director	\$44,280	<b>\$37,177</b>	2024
<a href="#">Good Neighbor Emergency Assistance Inc</a>	IA	\$462,999	Executive Director	\$41,023	<b>\$40,609</b>	2024
<a href="#">Literacy Volunteers Of Somerset County</a>	NJ	\$458,723	Executive Director	\$88,250	<b>\$69,399</b>	2025
<a href="#">Key Peninsula Community Services</a>	WA	\$520,921	Executive Director	\$47,292	<b>\$38,279</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	128 organizations. Compensation range \$5,546–\$125,700; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$488,610); for reference, expenses \$337,003 and assets \$979,713.
ROLE MATCH	Lester A Lowery, reported title " <i>PRESIDENT &amp;</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	51 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	45 <sup>th</sup>
Reportable pay only (column D), adjusted	52 <sup>nd</sup>
All sources (D + E + F), adjusted	48 <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 (Lester A Lowery) 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 128 similarly situated organizations (Same NTEE sector (P60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,757 is reasonable (approximately the 51<sup>st</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.