

Food Bank Of Lincoln Foundation

Executive Director / CEO

EIN 205474034

NE · NTEE K31

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michaella Kumke, Executive Director / CEO** (\$18,781) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Michaella Kumke — reported title “PRESIDENT & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (K31).

BUDGET Total revenue between \$37,952 and \$84,969 — 0.67x to 1.50x the subject's \$56,646 (the band tightens as size grows).

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

38 organizations qualified on sector, size, and geography

→ **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,444	\$5,470	\$17,188	\$33,405	\$72,107	\$18,781
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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 NE 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
Meals On Wheels Of Wilton Inc	CT	\$57,777	President	\$3,534	\$3,256	2023
Tampa Bay Network To End Hunger Inc	FL	\$54,891	Ceo	\$27,625	\$24,767	2024
Central Topeka Grocery Oasis Group Inc	KS	\$58,594	Executive Director	\$12,394	\$12,779	2024
Nebraska Alfalfa Marketing Associat	NE	\$59,362	Executive Di	\$37,900	\$38,903	2024
Feed God's Hungry Children Inc	AZ	\$59,432	President	\$4,593	\$4,216	2024
Eldon Community Food Pantry	MO	\$59,503	Treasurer	\$4,800	\$4,996	2023
Southern Cotton Ginners Foundation	TN	\$53,629	Secretary	\$17,027	\$16,640	2025
Wright City Community Food Pantry	MO	\$60,391	Executive Director	\$6,000	\$6,065	2024
Christian Approach To Urban Suburban	NJ	\$61,335	Executive Dir.	\$31,000	\$27,195	2023
The Madison Farm	TN	\$51,080	Secretary	\$31,200	\$31,299	2024
Champlain Islands Food Shel	VT	\$62,938	Market Manager	\$24,000	\$22,460	2025
Whittier Meals On Wheels Inc	CA	\$50,025	Office Manager	\$33,664	\$27,742	2024
Society Of St Vincent De Paul Community Outreach Of North Texas	TX	\$63,500	Board Member	\$13,006	\$12,416	2024
The 14 Foundation Inc	OK	\$64,562	V Pres	\$31,200	\$33,755	2023
The Nutrition Coalition	NY	\$65,932	Chairperson	\$65,000	\$56,055	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Casa Vegana Inc	PR	\$46,679	Executive Director	\$69,988	\$71,840	2024
Maxcen Harmers Corporation Mississippi Branch Inc	MS	\$68,679	Ceo	\$5,190	\$5,516	2024
Gods Pantry	TX	\$68,907	Executive Dir	\$74,000	\$72,731	2023
Agribusiness Freedom Foundation	CO	\$70,856	Exec Vp	\$27,500	\$24,517	2025
Lifetime Housing Group Inc	IN	\$41,780	Executive Director	\$1,800	\$1,812	2024
Empower Boone Inc	IL	\$71,512	Director Of Operations	\$18,904	\$17,736	2024
Alliance Of Crop Soil And Environmental	WI	\$72,475	Ceo	\$383,931	\$382,660	2024
The International Society For Plant	MN	\$73,214	Business Manager	\$10,500	\$9,902	2024
God's Homeless Haven Inc	MS	\$74,037	Executive Di	\$35,000	\$37,202	2024
Maxcen Farmers Corporation Oklahoma Branch Inc	OK	\$74,810	Ceo	\$5,190	\$5,454	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE cost of living and 2025 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 NE 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 38 organizations. Compensation range \$50–\$382,660; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$56,646); for reference, expenses \$96,339 and assets \$1,982,638. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Michaella Kumke, reported title " <i>PRESIDENT & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	53 rd
Total compensation (D + F), as reported (no adjustments)	50 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 (Michaella Kumke) 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 38 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,781 is reasonable (approximately the 53rd 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.