

Culinary Angels

Executive Director / CEO

This analysis benchmarks the total compensation of **Lisa Mcnaney, Executive Director / CEO** (\$53,071) against **every comparable organization** that fit the selection criteria — **406** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

Benchmarked executive: Lisa Mcnaney — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (K35).

BUDGET Total revenue between \$242,860 and \$543,718 — 0.67x to 1.50x the subject's \$362,479 (the band tightens as size grows).

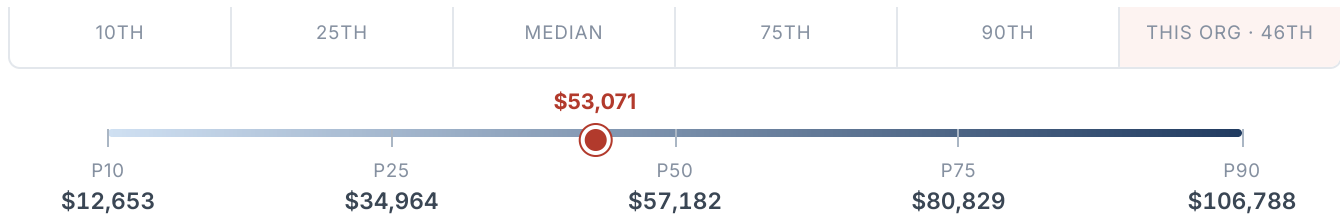
GEOGRAPHY Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

406 organizations qualified on sector, size, and geography → **406** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,653	\$34,964	\$57,182	\$80,829	\$106,788	\$53,071
----------	----------	----------	----------	-----------	----------



● 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 CA 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
Kenneth Butler Memorial Soup Kitchen Inc	IN	\$362,134	Executive Director	\$46,350	\$58,277	2023
Coffee Science Foundation	CA	\$363,028	Vice Chair And Secretary	\$17,430	\$17,430	2024
Appling County Food Bank Inc	GA	\$363,120	Director	\$16,821	\$19,587	2024
Foodshot Global Inc	NY	\$361,782	Executive Director	\$190,000	\$198,829	2024
Houston County Agricultural Society	MN	\$363,282	President	\$500	\$557	2025
Irondequoit Community Cupboard Inc	NY	\$363,688	Executive Director	\$50,013	\$53,883	2023
Mwanzo	WA	\$365,792	Director	\$80,751	\$83,725	2024
Guilderland Food Pantry Inc	NY	\$358,568	Executive	\$26,590	\$27,826	2024
Tennessee Food On Foot Foundation Inc	TN	\$358,356	President	\$13,500	\$16,434	2024
Outpost Agriculture Inc	OR	\$357,990	President	\$13	\$14	2023
Feeding Children International	MN	\$357,553	Secretary/tr	\$97,100	\$111,112	2024
United Ministries Of Savannah Inc	GA	\$357,156	Executive Director	\$38,815	\$45,197	2024
Sheep And Goat Validation Of Texas	TX	\$356,980	Director	\$2,750	\$3,280	2023
Chestnut Hill Meals On Wheels	PA	\$367,980	Executive Di	\$33,800	\$39,035	2024
Food4kids Backpack Program Of North Florida Inc	FL	\$368,640	Executive Director	\$36,212	\$40,560	2023
Equity Advocates Inc	NY	\$355,505	Exec Directo	\$77,250	\$83,228	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Cornucopia Project Inc	NH	\$369,577	Executive Director	\$70,975	\$78,137	2023
Purple Hearts Inc	TX	\$354,196	Director	\$40,504	\$48,307	2023
Farming 4 Hunger Inc	MD	\$353,474	President	\$75,000	\$81,202	2024
Yield Lab Institute	MO	\$353,283	Coo	\$93,624	\$114,837	2024
Pacific Nw Csa Coalition	OR	\$371,698	Executive Director	\$45,626	\$49,069	2024
Food Pantry Of Jeff Davis County Inc	TX	\$352,735	Executive Director	\$35,614	\$41,257	2024
New Life Ministries - Indiana Inc	IN	\$372,659	President	\$16,885	\$21,230	2023
Whatcom Family Farmers	WA	\$351,958	Executive Director	\$88,900	\$94,897	2023
Murphysboro Food Pantry Inc	IL	\$373,004	Exec Director	\$72,937	\$83,041	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	406 organizations. Compensation range \$14–\$536,723; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$362,479); for reference, expenses \$403,418 and assets \$315,578.
ROLE MATCH	Lisa Mcnaney, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	21 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 12 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	46 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	42 nd

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 (Lisa Mcnaney) 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 406 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,071 is reasonable (approximately the 46th 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.