

# Christian Approach To Urban Suburban

Executive Director / CEO

EIN 222176552

NJ · NTEE K310

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicholas Cerbone, Executive Director / CEO** (\$31,000) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Nicholas Cerbone — 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 (K310).

**BUDGET** Total revenue between \$41,094 and \$92,002 — 0.67x to 1.50x the subject's \$61,335 (the band tightens as size grows).

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

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

→ **43** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$58

total compensation of comparable organizations →

\$436,204

\$3,772

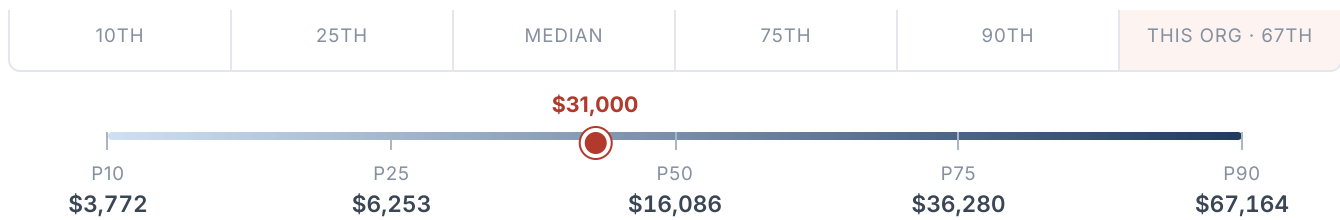
\$6,253

\$16,086

\$36,280

\$67,164

**\$31,000**



## ■ 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 NJ 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="#">Wright City Community Food Pantry</a>	MO	\$60,391	Executive Director	\$6,000	<b>\$6,914</b>	2024
<a href="#">Champlain Islands Food Shel</a>	VT	\$62,938	Market Manager	\$24,000	<b>\$25,603</b>	2025
<a href="#">Eldon Community Food Pantry</a>	MO	\$59,503	Treasurer	\$4,800	<b>\$5,694</b>	2023
<a href="#">Feed God's Hungry Children Inc</a>	AZ	\$59,432	President	\$4,593	<b>\$4,805</b>	2024
<a href="#">Nebraska Alfalfa Marketing Associat</a>	NE	\$59,362	Executive Di	\$37,900	<b>\$44,347</b>	2024
<a href="#">Society Of St Vincent De Paul Community Outreach Of North Texas</a>	TX	\$63,500	Board Member	\$13,006	<b>\$14,154</b>	2024
<a href="#">Central Topeka Grocery Oasis Group Inc</a>	KS	\$58,594	Executive Director	\$12,394	<b>\$14,566</b>	2024
<a href="#">The 14 Foundation Inc</a>	OK	\$64,562	V Pres	\$31,200	<b>\$38,479</b>	2023
<a href="#">Meals On Wheels Of Wilton Inc</a>	CT	\$57,777	President	\$3,534	<b>\$3,711</b>	2023
<a href="#">The Nutrition Coalition</a>	NY	\$65,932	Chairperson	\$65,000	<b>\$63,898</b>	2024
<a href="#">Food Bank Of Lincoln Foundation</a>	NE	\$56,646	President & Ceo	\$18,781	<b>\$21,409</b>	2025
<a href="#">Tampa Bay Network To End Hunger Inc</a>	FL	\$54,891	Ceo	\$27,625	<b>\$28,232</b>	2024
<a href="#">Maxcen Harmers Corporation Mississippi Branch Inc</a>	MS	\$68,679	Ceo	\$5,190	<b>\$6,288</b>	2024
<a href="#">Gods Pantry</a>	TX	\$68,907	Executive Dir	\$74,000	<b>\$82,907</b>	2023
<a href="#">Southern Cotton Ginners Foundation</a>	TN	\$53,629	Secretary	\$17,027	<b>\$18,969</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Agribusiness Freedom Foundation</a>	CO	\$70,856	Exec Vp	\$27,500	<b>\$27,948</b>	2025
<a href="#">Empower Boone Inc</a>	IL	\$71,512	Director Of Operations	\$18,904	<b>\$20,219</b>	2024
<a href="#">The Madison Farm</a>	TN	\$51,080	Secretary	\$31,200	<b>\$35,678</b>	2024
<a href="#">Alliance Of Crop Soil And Environmental</a>	WI	\$72,475	Ceo	\$383,931	<b>\$436,204</b>	2024
<a href="#">Whittier Meals On Wheels Inc</a>	CA	\$50,025	Office Manager	\$33,664	<b>\$31,624</b>	2024
<a href="#">The International Society For Plant</a>	MN	\$73,214	Business Manager	\$10,500	<b>\$11,287</b>	2024
<a href="#">God's Homeless Haven Inc</a>	MS	\$74,037	Executive Di	\$35,000	<b>\$42,407</b>	2024
<a href="#">Maxcen Farmers Corporation Oklahoma Branch Inc</a>	OK	\$74,810	Ceo	\$5,190	<b>\$6,217</b>	2024
<a href="#">Mt Washington Valley Independent</a>	NH	\$75,012	Director	\$4,000	<b>\$4,018</b>	2024
<a href="#">Ict Food Rescue Inc</a>	KS	\$75,098	Executive Director	\$53,920	<b>\$63,371</b>	2024

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

## ● Sample, role match & sensitivity

**PEER COUNT** 43 organizations. Compensation range \$58–\$436,204; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$61,335); for reference, expenses \$48,322 and assets \$56,620.

**ROLE MATCH** Nicholas Cerbone, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 4 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	67 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	67 <sup>th</sup>
Reportable pay only (column D), adjusted	72 <sup>nd</sup>
All sources (D + E + F), adjusted	49 <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 (Nicholas Cerbone) 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 43 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,000 is reasonable (approximately the 67<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 9, 2026.