

# Christian Cowboy Ministries Of Arizona

Executive Director / CEO

EIN 842013263

AZ · NTEE O55

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicholas Robbs, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **121** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Nicholas Robbs — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

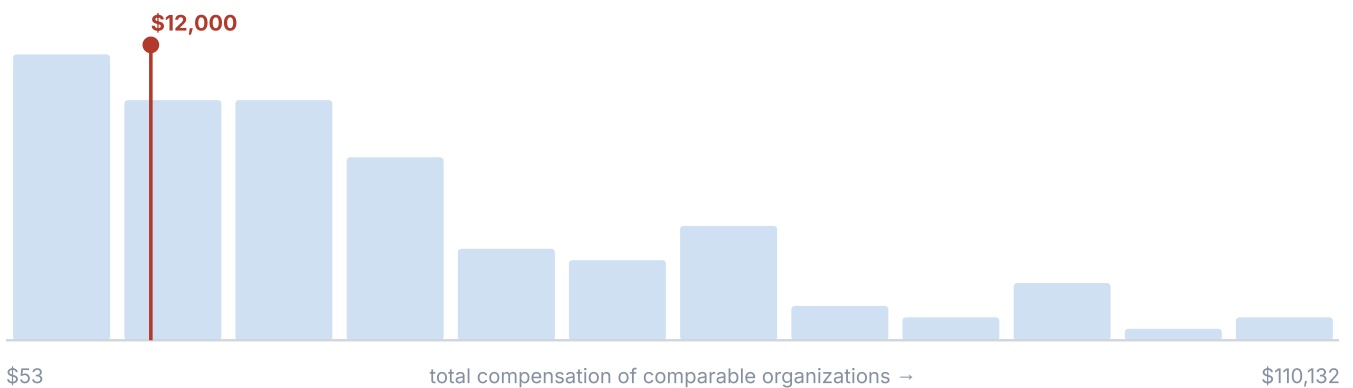
**SECTOR** Organizations sharing the subject's NTEE classification (O55).

**BUDGET** Total revenue between \$62,726 and \$140,431 — 0.67x to 1.50x the subject's \$93,621 (the band tightens as size grows).

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

**121** organizations qualified on sector, size, and geography → **121** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,578	\$10,527	\$23,216	\$45,258	\$71,050	\$12,000
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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 AZ 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="#">United For Youth Nfp</a>	IL	\$93,472	Scout Executive	\$17,335	<b>\$17,721</b>	2024
<a href="#">Doxazo Ministries Inc</a>	KS	\$93,809	Executive Director	\$74,354	<b>\$83,524</b>	2024
<a href="#">Fayette County Free Fair Assn Inc</a>	IN	\$93,364	Vice President	\$150	<b>\$160</b>	2025
<a href="#">Reach Center</a>	CA	\$93,302	Presidentdirector	\$2,500	<b>\$2,245</b>	2024
<a href="#">Happiness Through Horses</a>	CO	\$94,375	Executive Director	\$6,135	<b>\$6,297</b>	2023
<a href="#">Community Transitions Inc</a>	MD	\$91,593	Ceo	\$25,016	<b>\$24,318</b>	2024
<a href="#">Inspire S-ve Inc</a>	NY	\$91,587	Director Of Cfc	\$19,698	<b>\$18,508</b>	2024
<a href="#">Leaving The Streets Ministries Inc</a>	MA	\$96,213	President	\$39,700	<b>\$38,191</b>	2023
<a href="#">Pathways For Kids</a>	CA	\$96,250	Secretary	\$9,500	<b>\$8,782</b>	2023
<a href="#">Reborn Minds Inc</a>	GA	\$97,343	Executive Director	\$32,880	<b>\$34,376</b>	2024
<a href="#">The John Lynch Foundation Inc</a>	FL	\$89,766	Executive Di	\$45,003	<b>\$45,258</b>	2023
<a href="#">Clay Soper Memorial Fund Inc</a>	MA	\$97,683	President	\$25,000	<b>\$24,049</b>	2023
<a href="#">Rapid City Club For Boys Foundation</a>	SD	\$97,915	Executive Di	\$95,971	<b>\$110,132</b>	2024
<a href="#">Fc Bellevue</a>	WA	\$88,794	President	\$24,813	<b>\$23,099</b>	2024
<a href="#">The Minnesota Camp Fire Foundation</a>	MN	\$88,682	President & Ceo	\$34,309	<b>\$35,250</b>	2024
<a href="#">Boys &amp; Girls Club Of Allentown</a>	PA	\$98,768	Secretary (Until 2/2024)	\$26,837	<b>\$27,828</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pathway Learning Center</a>	MN	\$88,150	Managing Director	\$55,465	<b>\$56,987</b>	2024
<a href="#">Neighborhood Housing Renewal Corp Iv</a>	CA	\$99,152	Secretary, Treasurer	\$26,376	<b>\$24,382</b>	2023
<a href="#">Make Momma Proud</a>	IL	\$99,223	President	\$3,400	<b>\$3,578</b>	2023
<a href="#">Northern Lights Youth Services Inc</a>	ND	\$99,473	Executive Director	\$24,000	<b>\$28,195</b>	2023
<a href="#">Sol Of The Cities</a>	MN	\$87,574	Key Employee	\$47,000	<b>\$49,716</b>	2023
<a href="#">Urban 360</a>	CA	\$99,700	President	\$25,600	<b>\$23,664</b>	2023
<a href="#">Team Brown Inc</a>	NY	\$100,000	Persident	\$19,540	<b>\$18,902</b>	2023
<a href="#">Colorado Youth Basketball Inc</a>	CO	\$100,156	President	\$22,500	<b>\$23,096</b>	2023
<a href="#">Nerdy Girl Success Inc</a>	TX	\$86,879	Executive Dir.	\$50,000	<b>\$52,006</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	121 organizations. Compensation range \$53–\$110,132; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$93,621); for reference, expenses \$64,717 and assets \$79,524.
ROLE MATCH	Nicholas Robbs, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS**      2 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	33 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	31 <sup>st</sup>
Reportable pay only (column D), adjusted	42 <sup>nd</sup>
All sources (D + E + F), adjusted	27 <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 Robbs) 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 121 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 33<sup>rd</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.