

Nicholas Bowling Ministries Inc

Executive Director / CEO

EIN 880629780

KY · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicholas Bowling, Executive Director / CEO** (\$39,000) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Nicholas Bowling — 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 (X20).

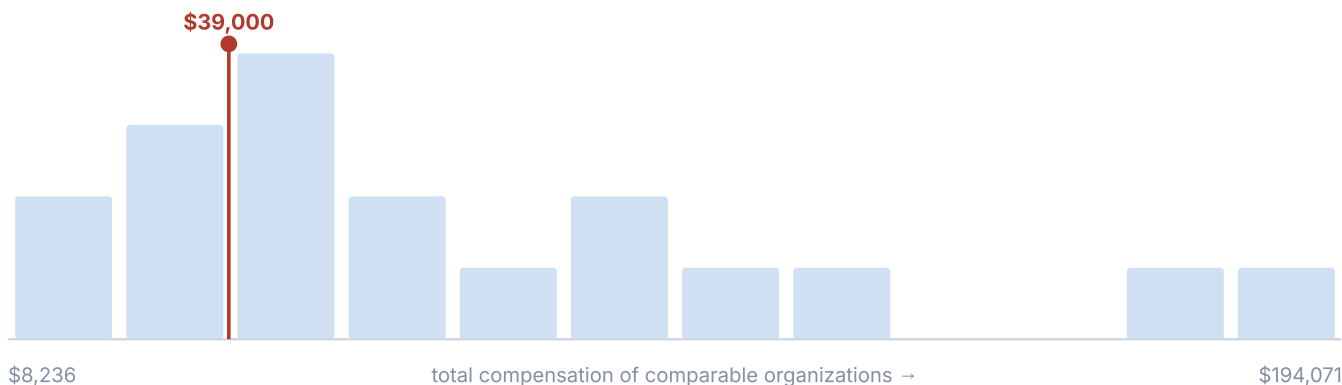
BUDGET Total revenue between \$178,943 and \$400,620 — 0.67x to 1.50x the subject's \$267,080 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X20) + KY + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,220	\$40,119	\$58,463	\$89,850	\$134,630	\$39,000
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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 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
River City Mission Inc	KY	\$264,424	Chairman	\$18,068	\$18,068	2024
Confrontation Point Ministries Inc	KY	\$275,330	Executive Director	\$43,750	\$45,042	2023
Mekong Multiply Inc	KY	\$276,843	Executive Di	\$86,400	\$86,400	2024
Roger Hoagland Christian Missions Inc	KY	\$257,007	Director	\$39,000	\$39,000	2024
Endeavor Ministries Incorporation	KY	\$256,410	President And Director	\$66,818	\$68,792	2023
Messenger Ministries Inc	KY	\$255,160	President	\$110,000	\$110,000	2024
Further Still Ministries Inc	KY	\$279,364	President	\$188,503	\$194,071	2023
Uprising Inc	KY	\$245,194	President	\$119,900	\$119,900	2024
Mentoring Plus Inc	KY	\$243,253	Executive Director	\$67,600	\$69,597	2023
Taylorsville Church Of Christ	KY	\$299,877	Member	\$91,000	\$91,000	2024
Lighthouse Biblical Counseling	KY	\$306,022	President	\$48,133	\$48,133	2024
Joy Ministries Corp	KY	\$221,039	Director Crc	\$24,000	\$24,000	2024
Promise Housing Plus	KY	\$219,504	President	\$33,654	\$33,654	2024
Victory Christian Ministries	KY	\$316,211	Ceo, President & Minister	\$169,000	\$169,000	2024
Lane Of Roses Inc	KY	\$335,792	President	\$43,392	\$44,674	2023
Louisville Homeschool Athletics Inc	KY	\$192,028	Secretary	\$8,000	\$8,236	2023
Mark 12 Ministries Inc	KY	\$349,025	Executive Director	\$42,230	\$43,477	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Life Ready Inc	KY	\$356,393	Executive Di	\$83,871	\$83,871	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 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 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.

Sample, role match & sensitivity

PEER COUNT	18 organizations. Compensation range \$8,236–\$194,071; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$267,080); for reference, expenses \$234,562 and assets \$44,931.
ROLE MATCH	Nicholas Bowling, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	28 th
All sources (D + E + F), adjusted	22 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 (Nicholas Bowling) 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 18 similarly situated organizations (Same NTEE sector (X20) + KY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,000 is reasonable (approximately the 22nd 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.