

Center For Nature Based Learning Llc

Executive Director / CEO

EIN 475638024

TX · NTEE L50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Timothy Morrow, Executive Director / CEO** (\$8,196) against **every comparable organization** that fit the selection criteria — **95** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L50).

BUDGET Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

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

95 organizations qualified on sector, size, and geography

→ **95** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,189 10TH	\$16,851 25TH	\$29,765 MEDIAN	\$51,942 75TH	\$115,334 90TH	\$8,196 THIS ORG · 8TH
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\$8,196



■ **Comparable organizations**

P16
\$10,189

P25
\$16,851

P50
\$29,765

P75
\$51,942

P90
\$115,334

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 TX cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Asset Holdings Inc	GA	\$0	\$473,785	990
Provident Group Girard Properties Inc	LA	\$0	\$52,568	990
Garden City Neighbors Inc	MT	\$0	\$3,894	990
Westminster Foundation Iii Inc	FL	\$0	\$41,732	990
Douglas Gardens Holding Corp Inc	FL	\$0	\$29,444	990
George T Douris Housing Development	NY	\$0	\$22,366	990
Fhcsd Housing Inc	CA	\$0	\$54,130	990
The Peak Inc	CO	\$0	\$15,047	990
High Plains Housing Resources Inc	KS	\$0	\$52,347	990
Cpnj-laurel Inc	NJ	\$0	\$17,245	990
Chesapeake Bay Housing Inc	VA	\$0	\$16,457	990
Peace Center Properties	SC	\$0	\$31,234	990
Esperanza Rhf Housing	CA	\$0	\$66,244	990
Nsi - Lincoln County	MO	\$0	\$6,081	990
Win Housing Development Fund Company	NY	\$0	\$7,592	990
Perth Amboy Housing Inc	NJ	\$0	\$228,743	990
Hrca Brookline Housing 108 Centre Street Inc	MA	\$0	\$76,271	990
431 Herkimer Street Hdrc Inc	NY	\$0	\$37,707	990
1559 Boone Avenue Housing Development	NY	\$0	\$37,707	990
Judson Terrace Homes Inc	CA	\$0	\$41,312	990
Menorah Plaza Housing Corporation	MN	\$0	\$21,923	990
Episcopal Home At West Columbia	SC	\$0	\$121,156	990
House New York Inc	NY	\$0	\$28,613	990
Plymouth Place Holdings Inc	IL	\$0	\$30,833	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Heartland Housing Inc	IL	\$0	\$63,819	990

■ 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 TX 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 95 organizations. Compensation range \$2,287–\$1,187,845; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$0); for reference, expenses \$630,612 and assets \$9,114,133.
Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.

ROLE MATCH Timothy Morrow, reported title "*CHIEF EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 89 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 11 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	8 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	79 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 (Timothy Morrow) 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 95 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,196 is reasonable (approximately the 8th 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). 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.