

Delray Beach Children's Garden Inc

Executive Director / CEO

EIN 830852101

FL · NTEE C60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Christina Nicodemou, Executive Director / CEO** (\$39,996) against **every comparable organization** that fit the selection criteria — **56** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

Benchmarked executive: Christina Nicodemou — 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 (C60).
BUDGET	Total revenue between \$144,671 and \$323,890 — 0.67x to 1.50x the subject's \$215,927 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C60), nationwide + budget 0.67–1.5x revenue.

56 organizations qualified on sector, size, and geography → **56** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,554	\$36,772	\$56,271	\$74,010	\$90,430	\$39,996
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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 FL 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
Champions Kids Camp Inc	TX	\$215,477	President	\$41,460	\$42,881	2024
Patagonia Area Resource Alliance	AZ	\$217,200	Co Chair And Mission Coordinator	\$29,466	\$30,165	2023
Kittitas Environmental Education Network	WA	\$213,581	Environmental Education Director	\$33,804	\$31,292	2024
Wisconsin Woodland Owners	WI	\$218,332	Executive Di	\$82,400	\$88,977	2024
Outdoor Inclusion Coalition	PA	\$212,979	President &	\$80,000	\$82,487	2024
Between The Rivers Nature Center	ME	\$222,910	President	\$11,720	\$12,134	2024
Native Lands Restoration Collaborative	KS	\$208,857	Executive Director	\$51,875	\$57,945	2024
Sjvwater	CA	\$225,385	Ceo/editor	\$50,638	\$46,546	2023
Environmental Education Council Of Oh In	OH	\$205,932	Executive Director	\$56,255	\$63,425	2023
The Nature Of Cities	NY	\$226,579	Exective Director	\$28,850	\$27,751	2023
The Charles Koiner Center For Urban Farming Incorporated	MD	\$204,075	Executive Director	\$34,992	\$33,825	2024
Earthreports Inc	MD	\$228,798	Ceo	\$15,461	\$15,387	2023
Huneebee Project Inc	CT	\$202,026	Executive Director	\$59,616	\$59,501	2023
Barnacles And Bees	WA	\$232,671	Executive Director	\$40,784	\$37,754	2024
Agramonte Ranch Research And	CA	\$198,920	Ceo	\$82,591	\$73,738	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Empire Discovery Institute Inc	NY	\$234,954	Interim Ceo	\$443,876	\$426,963	2023
Scraplanta Inc	GA	\$193,209	Executive Director	\$32,902	\$33,323	2025
Willow Bend Environmental Education Center	AZ	\$238,896	Ceo	\$56,991	\$55,209	2025
Shinnecock Kelp Farmers Incorporated	NY	\$239,935	Board Member	\$70,868	\$66,212	2024
Riverside Nature Center Association	TX	\$184,301	Executive Director	\$50,000	\$53,241	2023
Gari Group Inc	NY	\$250,000	President	\$9,900	\$9,523	2023
We Are Neutral Inc	FL	\$251,714	Executive Director	\$62,400	\$60,610	2024
Hawaii Seafood Council	HI	\$251,749	Executive Director	\$51,000	\$47,211	2024
Justme For Justus	ME	\$252,348	Director	\$49,244	\$50,984	2024
Triple Bottom Line Institute Incorporated	FL	\$252,750	President	\$78,517	\$78,517	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 56 organizations. Compensation range \$9,523–\$426,963; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$215,927); for reference, expenses \$202,224 and assets \$149,448.

ROLE MATCH	Christina Nicodemou, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	29 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	25 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 (Christina Nicodemou) 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 56 similarly situated organizations (Same NTEE sector (C60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,996 is reasonable (approximately the 29th 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.