

Changing Expectations Corp

Executive Director / CEO

EIN 203122281

TX · NTEE B90

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Phillip Eaglin Phd, Executive Director / CEO** (\$113,206) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

Benchmarked executive: Phillip Eaglin Phd — reported title "Founder and CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B90).

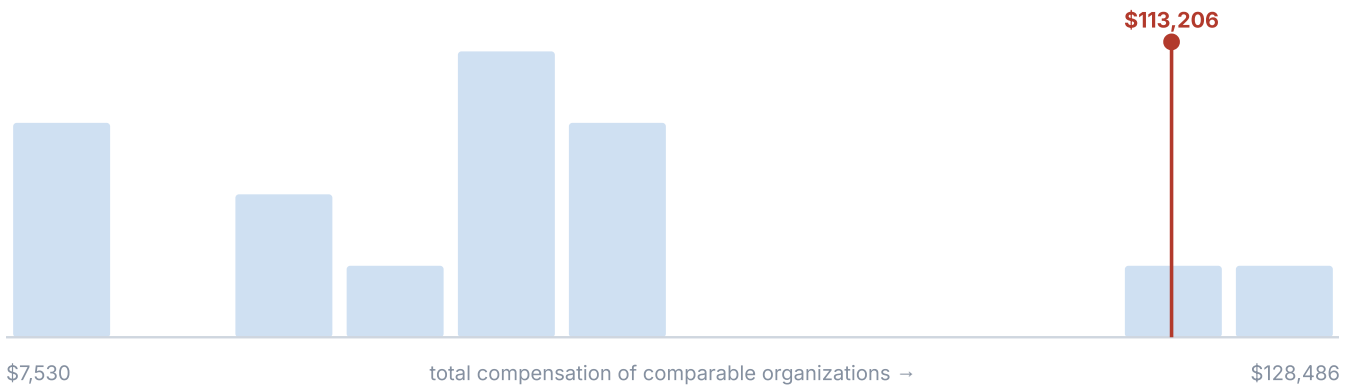
BUDGET Total revenue between \$134,743 and \$301,665 — 0.67x to 1.50x the subject's \$201,110 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B90) + TX + budget 0.67–1.5x revenue.

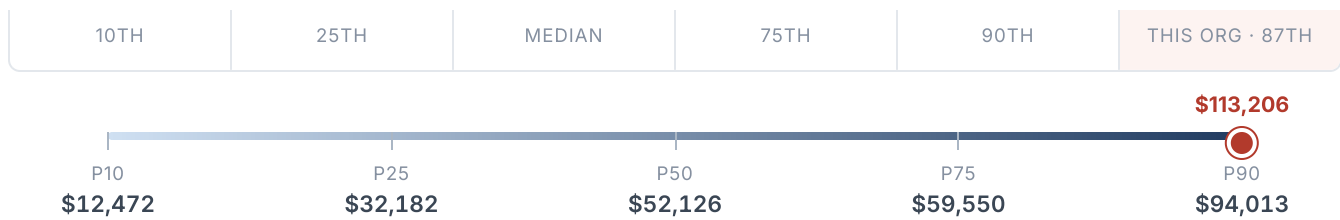
15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,472	\$32,182	\$52,126	\$59,550	\$94,013	\$113,206
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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 TX 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
Lindale Isd Education Foundation Inc	TX	\$197,971	Executive Dir.	\$33,920	\$33,920	2024
Braination Foundation	TX	\$195,476	Board Member	\$15,120	\$15,120	2024
Merivis Foundation Inc	TX	\$206,797	Executive Di	\$124,800	\$128,486	2023
Chester Street Foundation	TX	\$193,987	Ceo, Chair	\$65,158	\$65,158	2024
Learning Environments Action Research	TX	\$219,583	Executive Director (Thru 10/31/24)	\$54,319	\$54,319	2024
Cine Las Americas	TX	\$223,628	Executive Director	\$52,126	\$52,126	2024
Acton Academy Amarillo	TX	\$223,681	Board Member	\$7,530	\$7,530	2024
Tyler Junior Golf Foundation	TX	\$232,209	Executive Dir.	\$60,600	\$60,600	2024
Alamo Area Christian Educators Inc	TX	\$235,116	President/di	\$49,950	\$49,950	2024
Wings For Learning	TX	\$240,694	Executive Di	\$54,000	\$54,000	2024
Fort Worth Sparc	TX	\$256,536	Executive Director	\$58,500	\$58,500	2024
Completing The Task Inc	TX	\$257,257	President	\$45,000	\$45,000	2024
Schelastic Academy	TX	\$257,477	Founder And Director	\$31,250	\$30,444	2025
Ethos Education Group	TX	\$263,552	President	\$10,400	\$10,707	2023
Pastors For Texas Children	TX	\$263,846	Executive Director	\$110,000	\$113,249	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 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	15 organizations. Compensation range \$7,530–\$128,486; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$201,110); for reference, expenses \$202,996 and assets \$167,579.
ROLE MATCH	Phillip Eaglin Phd, reported title " <i>Founder and CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	87 th
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	80 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 (Phillip Eaglin Phd) 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 15 similarly situated organizations (Same NTEE sector (B90) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$113,206 is reasonable (approximately the 87th 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.