

# Extended School Program Inc

Executive Director / CEO

EIN 621120473  
 TN · NTEE B90Z  
 FY ending 2025-06-30  
**June 9, 2026**

This analysis benchmarks the total compensation of **Beth Miller, Executive Director / CEO** (\$108,208) against **every comparable organization** that fit the selection criteria — **446** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 91<sup>st</sup> percentile of comparable organizations**

above the 90th percentile — board review recommended

**Benchmarked executive:** Beth Miller — reported title “PROG. 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 (B90Z).
BUDGET	Total revenue between \$233,256 and \$522,216 — 0.67x to 1.50x the subject's \$348,144 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**446** organizations qualified on sector, size, and geography → **446** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11	\$13,163	\$34,452	\$57,762	\$80,760	\$106,487	\$108,208	\$438,940
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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 TN 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="#">Nat King Cole Generation Hope Inc</a>	FL	\$347,809	Executive Director	\$80,000	<b>\$75,557</b>	2023
<a href="#">Glaucoma Research And Education Group</a>	CA	\$348,575	Research Director	\$40,000	<b>\$33,729</b>	2024
<a href="#">Kentucky School Plant Mgmt Assn Inc</a>	KY	\$348,771	Executive Di	\$59,187	<b>\$62,096</b>	2024
<a href="#">Baroque Chamber Orchestra Of Colorado</a>	CO	\$347,299	President	\$7,946	<b>\$7,249</b>	2025
<a href="#">Fredericksburg Education Initiative Inc</a>	TX	\$349,439	Executive Director	\$89,034	<b>\$84,729</b>	2025
<a href="#">Community Alliance For Learning</a>	CA	\$345,986	Executive Dir.	\$57,105	<b>\$46,911</b>	2025
<a href="#">International Gay &amp; Lesbian Travel</a>	FL	\$351,119	President &	\$13,478	<b>\$12,729</b>	2023
<a href="#">The Innovation Foundation Inc</a>	IL	\$345,070	Director	\$200,000	<b>\$192,007</b>	2024
<a href="#">Prime Factor</a>	WA	\$344,699	Lead Teacher	\$39,871	<b>\$34,859</b>	2024
<a href="#">Regional Technical Education</a>	SD	\$344,387	General Mana	\$70,438	<b>\$75,913</b>	2024
<a href="#">Y&amp;e Inc</a>	IN	\$344,372	Director	\$31,933	<b>\$33,856</b>	2023
<a href="#">Wonderworks</a>	TX	\$344,059	Executive Director	\$47,000	<b>\$45,911</b>	2024
<a href="#">The Commonwealth Coast Conference Inc</a>	MA	\$352,498	Commissioner	\$103,000	<b>\$93,054</b>	2023
<a href="#">Customized Education Designs</a>	WA	\$352,700	President	\$14,900	<b>\$13,027</b>	2024
<a href="#">Innovation Institute For Tomorrow Inc</a>	PA	\$343,362	President/ceo	\$88,000	<b>\$85,696</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Beyond Our Walls Inc</a>	SC	\$353,991	Executive Di	\$40,820	<b>\$41,585</b>	2024
<a href="#">Next Generation Youth Development</a>	GA	\$341,420	Executive Di	\$56,500	<b>\$55,476</b>	2024
<a href="#">Tree Top Kids</a>	MN	\$355,066	Executive Director	\$70,473	<b>\$68,001</b>	2024
<a href="#">Global Leaders Inc</a>	CO	\$355,123	Executive Director	\$16,250	<b>\$15,216</b>	2024
<a href="#">The Brock Center</a>	TN	\$340,945	President	\$90,033	<b>\$90,033</b>	2025
<a href="#">Jeremiahs Place</a>	NM	\$340,825	President	\$24,000	<b>\$25,952</b>	2023
<a href="#">Community Sailing School Foundation</a>	MI	\$355,646	Ceo	\$30,000	<b>\$30,238</b>	2024
<a href="#">Read Early And Daily Read</a>	VA	\$340,582	Executive Director	\$16,380	<b>\$15,900</b>	2023
<a href="#">Teach Not Punish Family Resource Center Inc</a>	OK	\$355,767	Executive Director	\$108,353	<b>\$116,510</b>	2024
<a href="#">Classical Beginnings Inc</a>	TN	\$340,406	Executive Director	\$49,229	<b>\$49,229</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2025 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 TN 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **446** organizations. Compensation range \$11–\$438,940; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$348,144); for reference, expenses \$447,633 and assets \$418,688.

ROLE MATCH	Beth Miller, reported title " <i>PROG. 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	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	91 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	89 <sup>th</sup>
Reportable pay only (column D), adjusted	92 <sup>nd</sup>
All sources (D + E + F), adjusted	86 <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 (Beth Miller) 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 446 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$108,208 is reasonable (approximately the 91<sup>st</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.