

Expanding Frontiers Corp

Executive Director / CEO

This analysis benchmarks the total compensation of **Alma Miller, Executive Director / CEO** (\$71,190) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

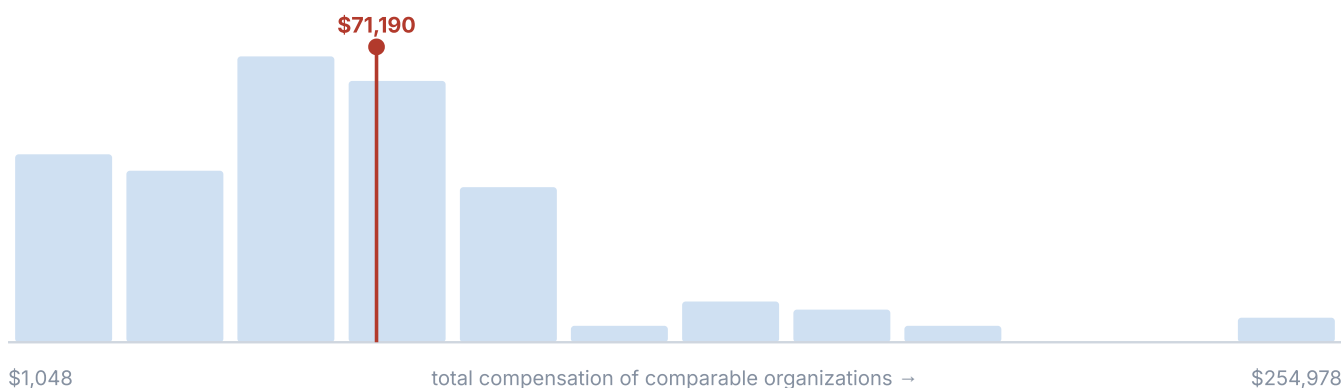
Benchmarked executive: Alma Miller — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$249,193 and \$557,895 — 0.67x to 1.50x the subject's \$371,930 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

146 organizations qualified on sector, size, and geography → **146** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$16,296	\$37,869	\$61,306	\$84,883	\$109,035	\$71,190
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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
Lone Star Construction Trades Training	TX	\$372,178	Director	\$87,360	\$84,854	2024
Leadership Tallahassee Inc	FL	\$371,244	President/ceo	\$16,095	\$15,115	2023
Agts Inc	AZ	\$369,533	President/se	\$47,365	\$43,091	2025
River Management Society	MD	\$374,433	Exe. Director	\$80,786	\$73,337	2024
Marine Credit Union Foundation	WI	\$374,627	Executive Director	\$36,002	\$37,587	2023
Greater Fort Worth Pro-life Ministries	TX	\$367,579	Executive Director	\$48,617	\$48,617	2023
Movers And Shakas	HI	\$366,694	Executive Director	\$162,210	\$141,017	2024
Writing By Writers	CA	\$377,918	President	\$101,278	\$82,730	2025
Monadnock Art X Tech	NH	\$365,852	Executive Director	\$49,962	\$46,119	2023
Blue Ridge Literacy	VA	\$380,696	Executive Dir.	\$56,660	\$53,121	2024
Ohio Empowerment Centers Inc	OH	\$381,435	President And Ceo	\$149,968	\$154,234	2024
Institute For Inclusion In The Legal	IL	\$361,253	Ceo	\$92,591	\$88,389	2024
Leadership Eastside	WA	\$383,356	President And Ceo	\$109,000	\$94,759	2024
Literacy Volunteers Of Wayne County Inc	NY	\$383,395	Executive Director	\$61,919	\$54,330	2024
Molokai Homestead Farmers Alliance	HI	\$383,519	President	\$3,150	\$2,739	2024
Friends Of The Castle Inc	OH	\$386,386	Executive Director	\$57,976	\$61,386	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alaska Policy Forum Inc	AK	\$355,370	Ceo/non-voting Secretary	\$86,923	\$83,077	2023
American Association Of Public Health	NY	\$388,966	Executive Director	\$15,000	\$13,162	2024
Minnesota Logger Education Program	MN	\$354,004	Executive Di	\$94,500	\$90,670	2024
Titusville Regional Literacy Council	PA	\$350,618	Executive Director	\$42,466	\$42,335	2023
Literacy Volunteers Of America Essex &	NJ	\$350,582	Trustee	\$18,798	\$16,778	2023
Knox Regional Development Alliance	KY	\$349,328	President/ce	\$150,000	\$161,105	2023
Plaza Comunitaria Sinaloa	CA	\$348,476	Chief Executive Officer	\$69,807	\$60,260	2023
Calcpa Institute	CA	\$398,027	President And Ceo	\$16,587	\$13,908	2024
2nd Chance Ms	MS	\$345,669	Program Director	\$55,000	\$59,480	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 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 146 organizations. Compensation range \$1,048–\$254,978; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$371,930); for reference, expenses \$484,463 and assets \$111,808.

ROLE MATCH	Alma Miller, reported title " <i>BOARD MEMBER</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	63 rd
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	55 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 (Alma 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 146 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$71,190 is reasonable (approximately the 63rd 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.