

# Central Florida Educational

Executive Director / CEO

EIN 593028392

FL · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **James S Hoge, Executive Director / CEO** (\$46,702) against **every comparable organization** that fit the selection criteria — **224** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46<sup>th</sup>** percentile of comparable organizations within the typical range

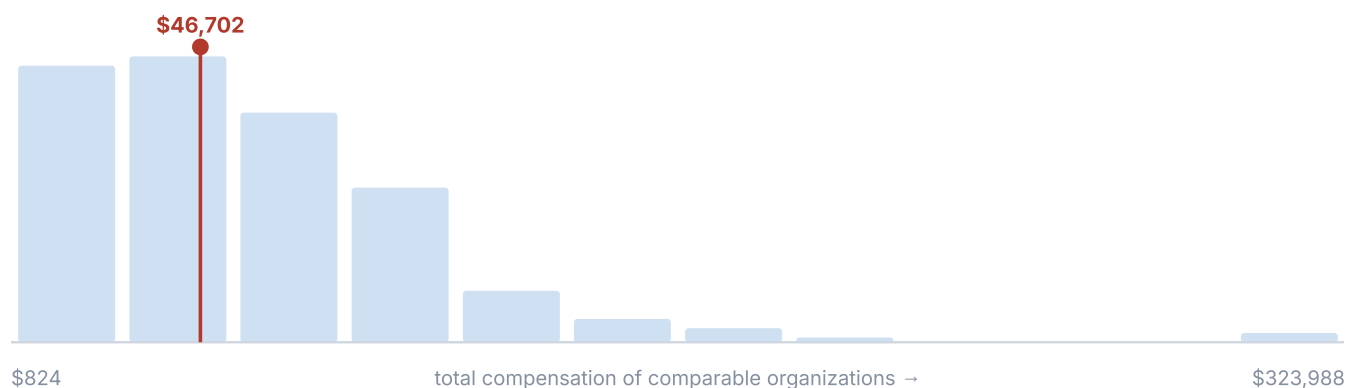
**Benchmarked executive:** James S Hoge — reported title “President/Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$215,181 and \$481,750 — 0.67x to 1.50x the subject's \$321,167 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

**224** organizations qualified on sector, size, and geography → **224** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,776	\$27,091	\$50,172	\$81,050	\$105,760	<b>\$46,702</b>
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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
<a href="#">The Buck Fifty Inc</a>	OH	\$322,619	Race Director	\$18,333	<b>\$21,281</b>	2023
<a href="#">Missouri Coalition Of Recovery Support</a>	MO	\$319,660	Interim Ex Dir	\$21,000	<b>\$23,676</b>	2024
<a href="#">The Elmore Bolling Initiative Inc</a>	AL	\$323,502	Treasurer	\$4,000	<b>\$4,600</b>	2024
<a href="#">Pikes Peak Or Bust Rodeo Foundation</a>	CO	\$318,025	General Manager	\$37,410	<b>\$37,201</b>	2025
<a href="#">The Dominguez Dream In Memory Of</a>	CA	\$317,313	Executive Director	\$71,000	<b>\$65,262</b>	2024
<a href="#">One By One Costa Rica</a>	NC	\$316,898	Director	\$18,317	<b>\$20,742</b>	2023
<a href="#">Dake Foundation For Children</a>	NY	\$316,350	Executive Director	\$55,847	<b>\$53,719</b>	2024
<a href="#">Appropriate Place Inc</a>	NJ	\$326,902	President	\$80,985	<b>\$76,969</b>	2024
<a href="#">Leading Education</a>	DC	\$315,241	Director	\$6,230	<b>\$5,820</b>	2024
<a href="#">From Cradle To College Foundation</a>	FL	\$328,000	Executive Di	\$100,450	<b>\$97,861</b>	2025
<a href="#">Ministry Services Group Inc</a>	GA	\$314,000	Ceo, Director	\$3,000	<b>\$3,211</b>	2024
<a href="#">Great Southwest Equestrian Foundation</a>	TX	\$328,505	Treasurer/director	\$23,832	<b>\$25,377</b>	2024
<a href="#">Mds Foundation Inc</a>	MA	\$313,380	Executive Director, Clerk	\$35,827	<b>\$33,388</b>	2025
<a href="#">Indie Chicas Fc Inc</a>	ID	\$329,064	Board Member & Chair	\$76,231	<b>\$86,323</b>	2024
<a href="#">Bikes Blues &amp; Barbeque Inc</a>	AR	\$329,936	Executive Di	\$34,100	<b>\$40,802</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Samaritan Ministries Inc</a>	MD	\$312,260	Executive Director	\$54,736	<b>\$56,082</b>	2023
<a href="#">Living Resources Foundation Inc</a>	NY	\$311,021	Ceo	\$26,209	<b>\$25,210</b>	2024
<a href="#">Maji Safi Group</a>	CO	\$331,801	President	\$36,000	<b>\$37,831</b>	2023
<a href="#">New Jersey State Federation Of Womens Clubs</a>	NJ	\$310,251	Care Vp	\$14,984	<b>\$13,874</b>	2025
<a href="#">Auxiliary To Greenville Health System</a>	SC	\$332,699	Board Member/gift Shop Manager (Until Aug 2024)	\$83,378	<b>\$92,593</b>	2024
<a href="#">Woods Affiliation Corp</a>	PA	\$309,407	Treasurer	\$30,458	<b>\$33,288</b>	2023
<a href="#">Johnson City - Jonesborough- Washington</a>	TN	\$308,345	President	\$34,332	<b>\$38,415</b>	2024
<a href="#">Home Health Care Foundation</a>	PA	\$334,192	President	\$11,250	<b>\$11,942</b>	2024
<a href="#">The Community Kitchen Inc</a>	IN	\$308,104	Kitchen Operations Director - Starting July 8, 202	\$16,640	<b>\$18,679</b>	2024
<a href="#">Tibetan Charities Inc</a>	NY	\$307,027	President	\$90,655	<b>\$89,777</b>	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 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **224** organizations. Compensation range \$824–\$323,988; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$321,167); for reference, expenses \$319,498 and assets \$12,026,147.
ROLE MATCH	James S Hoge, reported title " <i>President/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	52 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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	47 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</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 (James S Hoge) 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 224 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,702 is reasonable (approximately the 46<sup>th</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.