

Eureka Educational Academy Inc

Executive Director / CEO

EIN 845133449

FL · NTEE B20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lester Rojas, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

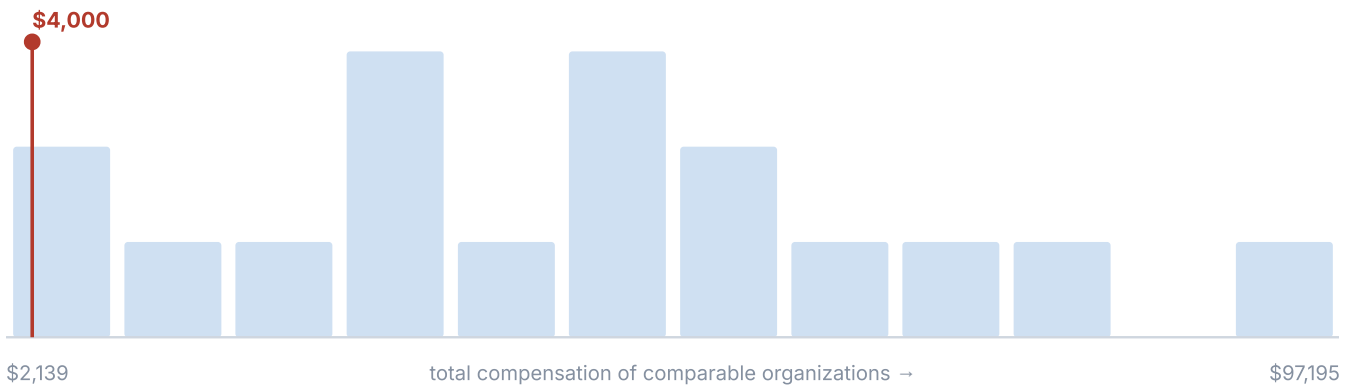
Benchmarked executive: Lester Rojas — reported title “VICE PRESIDE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$188,623 and \$422,290 — 0.67x to 1.50x the subject's \$281,527 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20) + FL + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,461	\$26,249	\$45,117	\$52,500	\$73,839	\$4,000
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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
Florida Academy Of Excellence	FL	\$287,206	President Chief Academic Officer	\$7,500	\$7,285	2024
Saint Francis Classical Academy Inc	FL	\$271,537	Director (President), Headmaster And Teacher	\$42,520	\$40,236	2025
Rising Stars Academy Inc	FL	\$250,957	President	\$2,139	\$2,139	2023
Aukela Unique & Distinguished Scholars Inc	FL	\$332,373	Rodriguez	\$27,739	\$26,249	2025
Every Kids A Genius Inc	FL	\$228,660	President, Dir.	\$30,000	\$30,000	2023
Lords Kingdom Academy Inc	FL	\$227,205	President	\$21,950	\$21,320	2024
Austin Christian Vocational Academy Inc	FL	\$337,515	Officer	\$50,000	\$50,000	2023
The Northwest Florida Academy Inc	FL	\$224,775	President	\$52,500	\$52,500	2023
Engaging Young Minds Academy Inc	FL	\$345,013	President	\$45,138	\$45,138	2023
Genesis Ministries	FL	\$354,766	President	\$33,000	\$32,053	2024
Scholars Christian Preschool And Academy Inc	FL	\$355,881	Executive Director	\$78,000	\$75,762	2024
Millennium Leadership Christian Academy Inc	FL	\$204,543	Director	\$46,450	\$45,117	2024
Graceview Academy Of St Cloud	FL	\$360,831	Ceo	\$11,234	\$10,912	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Trace Academy Inc	FL	\$198,199	Head Of Scho	\$58,417	\$58,417	2023
Carden Educational Foundation	FL	\$191,520	President & Treasurer	\$97,195	\$97,195	2023
Community Homeschool Education Center Inc	FL	\$420,200	Marler	\$45,880	\$45,880	2023
Ft Caroline Baptist Academy	FL	\$421,929	Academy Director	\$74,700	\$72,557	2024

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	17 organizations. Compensation range \$2,139–\$97,195; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$281,527); for reference, expenses \$350,991 and assets \$14,111.
ROLE MATCH	Lester Rojas, reported title <i>"VICE PRESIDE"</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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	6 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 (Lester Rojas) 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 17 similarly situated organizations (Same NTEE sector (B20) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 6th 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.