

Firefly Education

Executive Director / CEO

EIN 872292907

LA · NTEE B24

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Amanda Laplaca, Executive Director / CEO** (\$51,500) against **every comparable organization** that fit the selection criteria — **45** 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

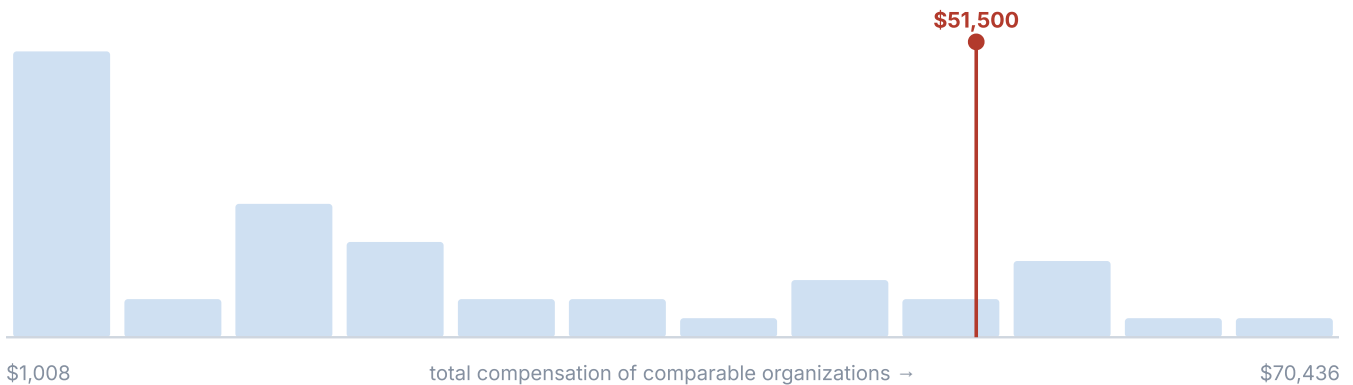
Benchmarked executive: Amanda Laplaca — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B24).
- BUDGET** Total revenue between \$108,778 and \$243,534 — 0.67x to 1.50x the subject's \$162,356 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

45 organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,171	\$4,726	\$16,878	\$39,091	\$53,706	\$51,500
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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 LA 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
Community Christian School Of	IN	\$161,955	Director	\$63,600	\$60,910	2023
Alabama Association Of Elementary	AL	\$163,487	Aaesa Ast Ex Director	\$23,500	\$23,056	2023
Open Fields Inc	VT	\$158,919	Director/head Of School	\$4,320	\$3,835	2024
Solon Academy Inc	OH	\$166,891	Board Member	\$1,125	\$1,082	2023
Huaxia Chinese School At Montgomery Inc	NJ	\$153,698	Board Member	\$1,280	\$1,008	2024
Boulder Sudbury School	CO	\$176,598	Secretary And Teacher	\$6,516	\$5,369	2025
Ohr Zahava	TX	\$179,842	Vice President	\$47,630	\$43,269	2023
Oakville Community Christian	OR	\$143,240	President	\$18,088	\$14,435	2025
Oklahoma School Of Innovation And Experiential Learning Inc	OK	\$141,809	President	\$55,000	\$55,000	2023
Huaxia Chinese School At Bridgewater	NJ	\$184,351	Principal	\$8,480	\$6,679	2024
St Catherine Of Siena Academy	NY	\$186,368	Chair & Trea	\$4,090	\$3,260	2024
The Morgan Oliver School For Anti-racism Inc	GA	\$192,109	Ceo	\$14,583	\$13,316	2023
Bnos Sarah Inc	NJ	\$194,438	Trustee	\$6,000	\$4,726	2024
Grace Christian Academy	NC	\$196,126	Teacher	\$26,667	\$23,679	2025
Albert Lea Wrestling Boosters	MN	\$196,683	Trustee	\$33,900	\$29,547	2024
Kardia Classical School	WA	\$196,814	Head Of School	\$29,358	\$22,588	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Oyate Hope Academy	SD	\$127,747	Executive Director	\$50,163	\$50,277	2023
Faith Alive Christian Academy	VI	\$201,389	Teacher	\$27,288	\$27,288	2023
Acton Pittsburgh Inc	PA	\$122,587	Sec	\$5,498	\$4,979	2023
Mercy Christian Academy	LA	\$204,384	Board Member	\$32,296	\$32,296	2023
Gaia Democratic School	MN	\$205,347	Officer-key Employee	\$40,000	\$34,864	2024
Life Point Christian University Inc	AZ	\$205,771	President	\$50,400	\$42,756	2024
Palmyra Christian Academy	MO	\$206,020	Director	\$3,550	\$3,415	2023
Mate School	CO	\$208,359	Chairman/pre	\$68,333	\$57,798	2024
Marietta Johnson School Of Organic	AL	\$115,900	Board Member	\$10,900	\$10,387	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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	45 organizations. Compensation range \$1,008–\$70,436; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$162,356); for reference, expenses \$140,424 and assets \$39,279.
ROLE MATCH	Amanda Laplaca, reported title " <i>DIRECTOR</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.

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)	82 nd
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	84 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 (Amanda Laplaca) 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 45 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,500 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.