

Leap Of Faith Ministries Inc

Executive Director / CEO

EIN 201733121

IN · NTEE P33

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Scott Daugherty, Executive Director / CEO** (\$2,900) against **every comparable organization** that fit the selection criteria — **328** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Scott Daugherty — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$262,327 and \$587,299 — 0.67x to 1.50x the subject's \$391,533 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

328 organizations qualified on sector, size, and geography → **328** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,279	\$34,460	\$49,796	\$62,120	\$78,428	\$2,900
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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 IN 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
Abc 123 Human Resources Inc	TX	\$392,115	President	\$21,946	\$20,817	2024
Great Beginnings Preschool & Child	TX	\$390,852	Executive Director	\$31,200	\$29,595	2024
Orleans After School Activities	MA	\$388,272	Executive Di	\$93,263	\$79,472	2024
Berry Tender Childcare Inc	IA	\$395,492	Executive Director	\$41,518	\$44,381	2023
Millbrook Early Childhood Education	NY	\$387,466	Executive Director	\$72,519	\$62,140	2024
Kids Corner Child Care & Learning C	IA	\$395,849	Executive Di	\$39,922	\$42,675	2023
Tlc Child Care Inc	NJ	\$386,732	Trustee	\$21,182	\$17,934	2024
Highland Children's House	VA	\$396,375	Executive Director	\$45,500	\$41,659	2024
Big Bird Daycare Inc	AL	\$386,395	Director	\$1,500	\$1,582	2023
Come And See Preschool & After School	CA	\$385,895	President	\$99,000	\$78,974	2025
Norton Area Childcare Association	KS	\$385,600	Director	\$37,600	\$39,657	2023
Chaffee County Childcare	CO	\$397,719	Executive Director	\$43,000	\$41,904	2022
Roseland Christian Preschool	FL	\$397,733	Preschool Di	\$54,060	\$46,917	2025
Morning Star Education Center	CA	\$397,907	President	\$720	\$590	2024
Morning Star Child Care	CO	\$384,967	Director	\$54,893	\$51,386	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Early Steps Learning Foundation	MN	\$384,953	Executive Director	\$43,660	\$42,118	2023
Morrison Community Day Care Center	IL	\$383,595	Staff Director	\$38,795	\$37,235	2023
Next To Parents Daycare Center Inc	LA	\$399,532	President	\$48,000	\$51,601	2023
Gps Kids Club	KS	\$399,815	Director	\$29,690	\$30,416	2024
Urban Learning And Teaching Center	DC	\$383,216	Executive Di	\$70,923	\$59,017	2024
Tender Loving Care Creative Learning	MS	\$383,031	Vice President	\$44,352	\$48,225	2023
The Happy Day Express Inc	IL	\$382,261	Admin Director	\$45,044	\$43,232	2023
Tracy Kids World	MN	\$402,253	President	\$15,600	\$14,617	2024
Mendota Child Development Center Inc	IL	\$380,705	Director	\$21,235	\$20,381	2023
Bright Futures Growth And Development	CA	\$379,961	President & Ceo	\$59,615	\$48,814	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 328 organizations. Compensation range \$245–\$362,617; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$391,533); for reference, expenses \$372,434 and assets \$268,651.

ROLE MATCH	Scott Daugherty, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	3 rd
All sources (D + E + F), adjusted	2 nd

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 (Scott Daugherty) 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 328 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,900 is reasonable (approximately the 2nd 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.