

Noah's Ark Daycare Inc

Executive Director / CEO

EIN 454714554

IA · NTEE P33

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sabetha Orthmann, Executive Director / CEO** (\$34,742) against **every comparable organization** that fit the selection criteria — **176** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 51st percentile of comparable organizations

within the typical range

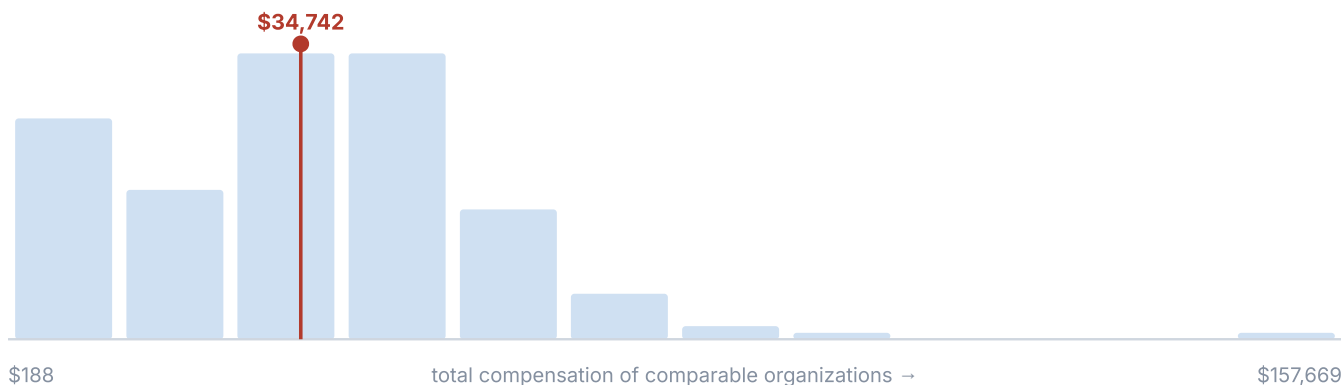
Benchmarked executive: Sabetha Orthmann — reported title "DAYCARE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$150,739 and \$337,476 — 0.67x to 1.50x the subject's \$224,984 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

176 organizations qualified on sector, size, and geography → **176** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,753	\$19,765	\$34,192	\$48,664	\$59,855	\$34,742
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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 IA 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
Educare Arizona	AZ	\$224,893	Director/swhd Ceo	\$13,889	\$12,199	2024
Adorers Of The Holy Cross Busy Bee Child Care	CA	\$225,235	Director	\$12,573	\$10,208	2023
Hagerstown Day Nursery	MD	\$225,290	Executive Director	\$56,615	\$49,768	2023
Sav A Life Of Limestone County Inc	AL	\$225,519	Executive Director	\$29,558	\$29,164	2024
Faouri Family Day Care Inc	CA	\$225,563	President	\$50,000	\$40,596	2023
Kiddiworld Inc	NY	\$224,241	Vice President	\$21,500	\$18,268	2023
New Light Baptist School Of Excellence	VA	\$226,419	Exec Director	\$36,400	\$32,099	2024
Super Kids Club Inc	NE	\$226,454	Secretary	\$45,602	\$46,118	2023
Sunrise Day Care Academy Inc	AR	\$223,310	Vice President	\$22,500	\$23,098	2024
John G Jones Learning Center	TX	\$228,495	Center Director	\$32,400	\$30,474	2023
The Greenwich Nursery School	NJ	\$220,061	Director	\$37,262	\$30,384	2024
Fci Too Childcare Center	OH	\$219,697	Executive Di	\$37,762	\$36,528	2024
Milton Learning Center	NH	\$230,592	School Administrator/former Director	\$92,770	\$80,544	2023
Panhandle Day Care Center Inc	NE	\$230,622	Executive Di	\$47,891	\$47,043	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
First Christian Church Child Development Center Inc	NM	\$219,268	Ruidoso, Nm	\$52,612	\$53,207	2023
Precious Jewels Learning Academy	GA	\$230,831	Executive Directorceo	\$29,900	\$28,268	2023
The Ramabai India Project	SC	\$231,075	Ceo/president	\$60,000	\$57,167	2024
Big Wonder Child Care	MN	\$218,189	Executive Dir.	\$37,361	\$33,716	2024
West Alexandria Day Care Center Inc	OH	\$232,119	President	\$8,000	\$7,739	2024
Childrens Garden Preschool	GA	\$217,679	Executive Director	\$64,000	\$57,256	2025
Peter Piper Kiddie Nurseries Inc	WI	\$232,796	Director	\$35,105	\$33,484	2024
Jefferson Street Center Inc	DE	\$232,896	Executive Director	\$61,713	\$56,818	2023
Holyoke Community Childcare	CO	\$233,810	Executive Director	\$6,208	\$5,597	2023
Our Children's House Inc	NC	\$234,801	Executive Director	\$48,397	\$47,021	2023
Blue Igloo Playgroup	DC	\$236,010	Executive Director	\$56,874	\$46,928	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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	176 organizations. Compensation range \$188–\$157,669; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$224,984); for reference, expenses \$205,073 and assets \$321,270.
ROLE MATCH	Sabetha Orthmann, reported title "DAYCARE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	51 st
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	49 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 (Sabetha Orthmann) 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 176 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,742 is reasonable (approximately the 51st 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.