

Lil Titans Daycare Corp

Executive Director / CEO

EIN 832299428

IN · NTEE B20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lora Naas, Executive Director / CEO** (\$49,981) against **every comparable organization** that fit the selection criteria — **139** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

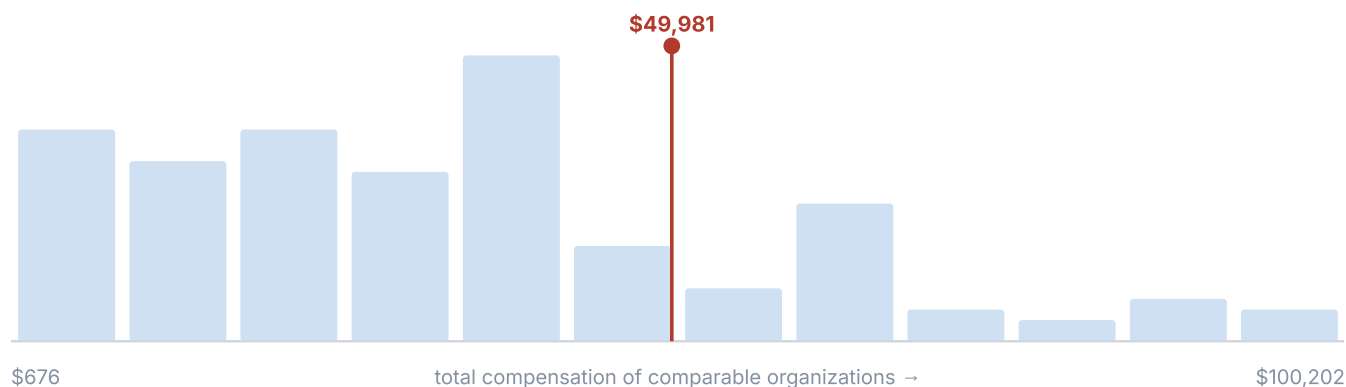
Benchmarked executive: Lora Naas — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$149,724 and \$335,205 — 0.67x to 1.50x the subject's \$223,470 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

139 organizations qualified on sector, size, and geography → **139** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,321	\$16,263	\$30,993	\$45,544	\$65,247	\$49,981
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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
The Northwest Florida Academy Inc	FL	\$224,775	President	\$52,500	\$46,768	2023
Noggin Educational Foundation	TX	\$221,391	President	\$50,000	\$46,068	2024
Lords Kingdom Academy Inc	FL	\$227,205	President	\$21,950	\$18,992	2024
Quartzsite Southern Christian Academy	AZ	\$227,630	Treasurer	\$3,383	\$2,919	2025
Relay Childrens Center Inc	MD	\$219,030	Program Director	\$43,960	\$37,854	2024
Every Kids A Genius Inc	FL	\$228,660	President, Dir.	\$30,000	\$26,725	2023
Tift County Foundation	GA	\$229,338	Executive Di	\$55,563	\$50,131	2025
Mesquite Christian Academy Inc	NV	\$229,787	Principal	\$30,000	\$27,697	2024
Tergar Schools Inc	VT	\$216,281	Executive Director	\$20,708	\$19,198	2024
Summit Christian School	CO	\$216,159	Head Of School	\$110,000	\$94,646	2025
Kids' World School Inc	CA	\$215,455	President/pr	\$49,440	\$40,483	2023
Dayspring Montessori School	IL	\$231,503	President Secretary And Tre	\$110,105	\$99,701	2024
Affirm Leadership Christian Academy Inc	IL	\$233,168	President	\$75,000	\$69,919	2023
Christian Education League Inc	ME	\$213,726	President	\$3,819	\$3,626	2023
Empowered	SD	\$233,316	Executive Di	\$29,867	\$30,360	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arete Enrichment Academy Inc	GA	\$213,492	Officer - Executive Director	\$17,786	\$16,472	2024
Potters Hand Christian School	TX	\$233,592	Administrator	\$9,433	\$8,948	2023
Scholaris Academy Inc	TX	\$212,934	President	\$19,878	\$18,855	2023
Laramie Christian Academy	WY	\$234,512	Principal	\$18,819	\$18,561	2024
Ascend Micro School	CO	\$235,564	Board Member	\$25,000	\$22,080	2024
Path Educational Initiatives	AZ	\$235,948	Director	\$72,000	\$63,778	2024
Asp2 Steam Academy Inc Nfp	IL	\$236,055	Director	\$13,270	\$12,016	2024
Akaula School	HI	\$236,825	Staff Director/middle School Principal	\$70,000	\$59,429	2023
Rhema Corporation Inc	NC	\$209,118	President	\$37,800	\$35,975	2024
Machias Valley Christian School	ME	\$209,003	Co-chair	\$2,328	\$2,092	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 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 139 organizations. Compensation range \$676–\$100,202; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$223,470); for reference, expenses \$217,245 and assets \$10,502.

ROLE MATCH	Lora Naas, reported title " <i>President</i> ", 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	4 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	77 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	75 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 (Lora Naas) 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 139 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,981 is reasonable (approximately the 77th 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.