

# The Noble Heart Inc

Executive Director / CEO

EIN 263259881  
 CO · NTEE X20  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Gary Barkalow, Executive Director / CEO** (\$120,237) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 91<sup>st</sup> percentile of comparable organizations**

above the 90th percentile — board review recommended

**Benchmarked executive:** Gary Barkalow — 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 (X20).

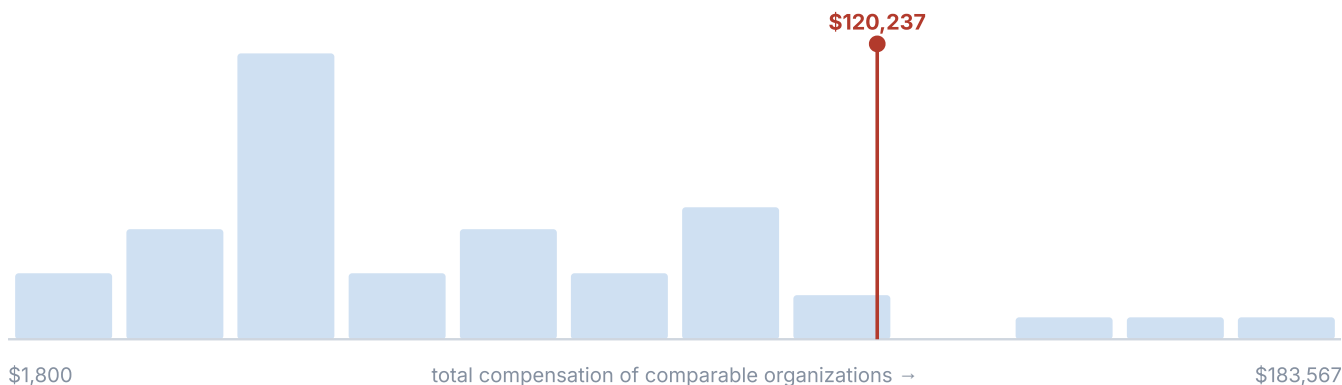
**BUDGET** Total revenue between \$170,663 and \$382,083 — 0.67x to 1.50x the subject's \$254,722 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X20) + CO + budget 0.67–1.5x revenue.

**43** organizations qualified on sector, size, and geography

→ **43** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,004	\$35,168	\$48,566	\$93,080	\$113,502	<b>\$120,237</b>
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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 CO 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
<a href="#">Mosaic International Ministries</a>	CO	\$254,966	President	\$41,500	<b>\$40,309</b>	2024
<a href="#">Faith Covenant International</a>	CO	\$255,031	President	\$1,800	<b>\$1,800</b>	2023
<a href="#">Trinity Fitness Colorado Springs</a>	CO	\$257,558	Communications Director	\$28,950	<b>\$28,950</b>	2023
<a href="#">Caring For The Heart Ministries</a>	CO	\$259,175	President	\$49,466	<b>\$49,466</b>	2023
<a href="#">Freedom 58 Project Incorporated</a>	CO	\$259,846	Director	\$79,426	<b>\$77,147</b>	2024
<a href="#">Life Impact Ministries</a>	CO	\$244,144	Director	\$118,600	<b>\$115,197</b>	2024
<a href="#">Turn Ministries</a>	CO	\$243,102	President	\$99,000	<b>\$96,160</b>	2024
<a href="#">Mike Hoesch Ministries Inc</a>	CO	\$266,888	President	\$48,000	<b>\$46,623</b>	2024
<a href="#">The One Project</a>	CO	\$239,678	Director	\$6,800	<b>\$6,605</b>	2024
<a href="#">Crossroads Ministries Usa Inc</a>	CO	\$273,812	President	\$43,353	<b>\$42,109</b>	2024
<a href="#">The Summit Mission Alliance</a>	CO	\$276,303	Executive Director	\$63,423	<b>\$60,015</b>	2025
<a href="#">Cecil &amp; Lisa Paxton</a>	CO	\$276,742	President	\$34,283	<b>\$33,299</b>	2024
<a href="#">Digital Bibles For The World</a>	CO	\$232,319	President	\$100,538	<b>\$100,538</b>	2023
<a href="#">Iglesia De Restauracion Mision Elim Greeley Inc</a>	CO	\$230,057	Treasurer	\$35,350	<b>\$34,336</b>	2024
<a href="#">Legacy Relief Project</a>	CO	\$229,708	President	\$50,000	<b>\$48,566</b>	2024
<a href="#">Koome Ministries Inc</a>	CO	\$225,673	President	\$86,208	<b>\$83,735</b>	2024
<a href="#">Footsteps Experience Inc</a>	CO	\$221,637	President	\$75,000	<b>\$72,848</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cityforce Inc</a>	CO	\$221,350	President	\$90,000	<b>\$90,000</b>	2023
<a href="#">In Christ Ministries Inc</a>	CO	\$216,536	President	\$73,242	<b>\$73,242</b>	2023
<a href="#">Trinity Outreach International Inc</a>	CO	\$293,776	Pres/chairman	\$188,989	<b>\$183,567</b>	2024
<a href="#">Golf Fore Christ Inc</a>	CO	\$214,623	President	\$30,000	<b>\$29,139</b>	2024
<a href="#">U-turn For Christ - Colorado</a>	CO	\$211,717	President	\$45,600	<b>\$44,292</b>	2024
<a href="#">Mercygift</a>	CO	\$298,228	President	\$143,000	<b>\$138,897</b>	2024
<a href="#">Cityunite</a>	CO	\$299,157	Executive Di	\$109,874	<b>\$106,722</b>	2024
<a href="#">Encouragement Incorporated</a>	CO	\$208,127	President	\$38,858	<b>\$37,743</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	<b>43</b> organizations. Compensation range \$1,800–\$183,567; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$254,722); for reference, expenses \$141,344 and assets \$127,396. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Gary Barkalow, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers 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	91 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	91 <sup>st</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	86 <sup>th</sup>

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 (Gary Barkalow) 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 43 similarly situated organizations (Same NTEE sector (X20) + CO + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$120,237 is reasonable (approximately the 91<sup>st</sup> 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.