

Centro Geriatrico La Milagrosa

Executive Director / CEO

EIN 660310437

PR · NTEE L22

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Yovania Baco Acevedo, Executive Director / CEO** (\$19,814) against **every comparable organization** that fit the selection criteria — **288** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Yovania Baco Acevedo — reported title “Administrator”, 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 (L22).

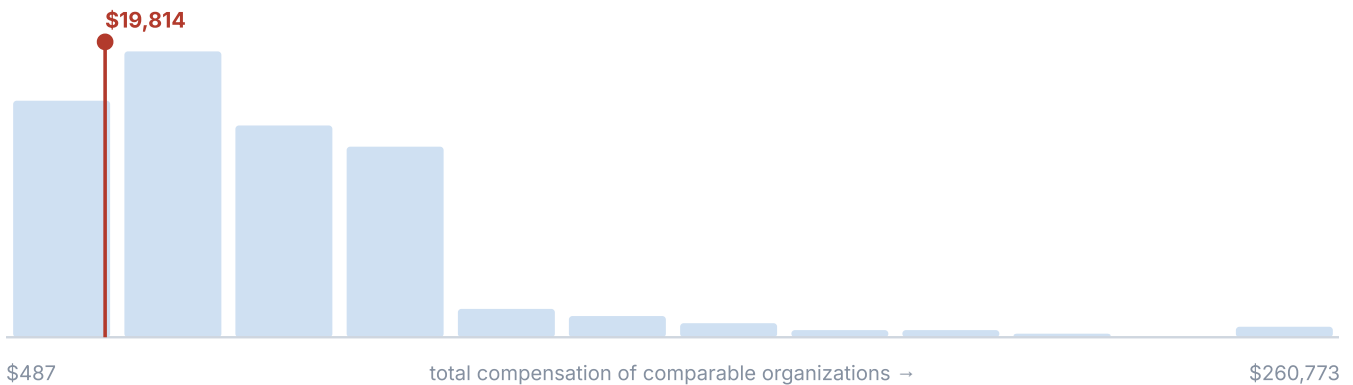
BUDGET Total revenue between \$265,338 and \$594,040 — 0.67x to 1.50x the subject's \$396,027 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

288 organizations qualified on sector, size, and geography

→ **288** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,613	\$23,414	\$41,534	\$67,792	\$79,904	\$19,814
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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); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Luther Village li Of Dover Inc	DE	\$395,855	Executive Director	\$5,511	\$5,369	2025
Shepherd Oak Apartments Inc	MN	\$396,732	President/ceo/administrator	\$26,425	\$26,425	2024
Avondale Senior Village	CO	\$398,003	Vice President	\$35,660	\$35,660	2024
Charlotte Rhf Housing Inc	CA	\$393,964	President/ceo	\$68,128	\$68,128	2024
Malone Community Center Housing Corp	CA	\$398,589	President/ceo	\$76,739	\$74,761	2025
Highland Lutheran Senior Housing Inc	CA	\$392,380	Manager	\$48,500	\$48,500	2024
Wyandot Senior Village Inc	OH	\$392,078	Manager	\$33,250	\$34,232	2023
Protection Of Mother Of God	CA	\$391,166	Pres And Admin	\$47,409	\$47,409	2024
Jacksonville Gardens Inc	FL	\$390,748	Vice Preside	\$72,591	\$72,591	2024
Brethren Services li Inc	PA	\$390,182	President/ceo	\$28,103	\$28,103	2024
Ridgeview Village Inc	KS	\$389,999	President	\$49,813	\$49,813	2024
Pyareo Home Inc	NH	\$402,350	Administrator	\$48,734	\$48,734	2024
Colter Commons Inc	AZ	\$402,460	Ceo	\$5,532	\$5,532	2024
Pvm Kalamazoo Senior Non Profit Housing Corp	MI	\$389,553	Administrator	\$61,407	\$61,407	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Life Plan Humboldt	CA	\$388,432	Board Member	\$28,000	\$28,000	2024
Mason City Rhf Housing Inc	CA	\$387,942	President/ceo	\$68,128	\$68,128	2024
Vph Adult Retirement Center	CA	\$406,731	President/ceo	\$68,128	\$68,128	2024
Pembroke Housing For The Elderly Inc	NH	\$407,253	President	\$26,268	\$27,044	2023
Brocton Housing Development Fund	NY	\$408,983	Board Member/president	\$7,518	\$7,518	2024
National Church Residences Of	OH	\$381,903	President	\$48,755	\$47,498	2025
Schoolyard Square	PA	\$410,494	President/ceo	\$13,200	\$13,590	2023
Lutheran Social Services Of Central Ohio	OH	\$381,394	President & Ceo	\$9,088	\$9,356	2023
Village To Village Network Inc	MO	\$411,310	Executive Director	\$75,250	\$77,473	2023
Hogar De Envejecientes Ciriaco Sancha	PR	\$411,615	Secretary	\$3,850	\$3,850	2024
Vernon Senior Citizens Housing	FL	\$380,327	Vice Preside	\$75,384	\$73,441	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PR 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. 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	288 organizations. Compensation range \$487–\$260,773; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$396,027); for reference, expenses \$317,827 and assets \$335,502.
ROLE MATCH	Yovania Baco Acevedo, reported title " <i>Administrator</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	230 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	21 st
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	3 rd

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 (Yovania Baco Acevedo) 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 288 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$19,814 is reasonable (approximately the 21st 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.