

# Msc Family Restoration Center

Executive Director / CEO

EIN 881980456

CO · NTEE X20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gabriela San Paolo, Executive Director / CEO** (\$107,432) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Gabriela San Paolo — reported title “President/ Exec. Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (X20).

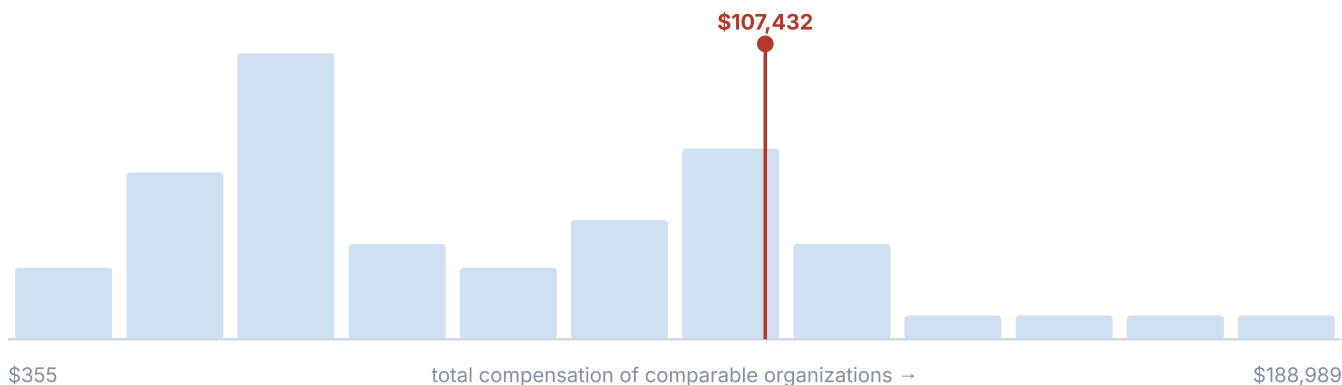
**BUDGET** Total revenue between \$203,710 and \$456,069 — 0.67x to 1.50x the subject's \$304,046 (the band tightens as size grows).

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

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

→ **50** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,755

\$35,778

\$56,358

\$100,000

\$123,824

**\$107,432**



## ● 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="#">Whole Heart Ministries Inc</a>	CO	\$308,371	Executive Dir.	\$99,198	<b>\$102,128</b>	2023
<a href="#">Cityunite</a>	CO	\$299,157	Executive Di	\$109,874	<b>\$109,874</b>	2024
<a href="#">Mercygift</a>	CO	\$298,228	President	\$143,000	<b>\$143,000</b>	2024
<a href="#">Trinity Outreach International Inc</a>	CO	\$293,776	Pres/chairman	\$188,989	<b>\$188,989</b>	2024
<a href="#">Treasure Mountain Bible Camp</a>	CO	\$322,791	Board Member/camp Director	\$19,200	<b>\$19,767</b>	2023
<a href="#">Cecil &amp; Lisa Paxton</a>	CO	\$276,742	President	\$34,283	<b>\$34,283</b>	2024
<a href="#">The Summit Mission Alliance</a>	CO	\$276,303	Executive Director	\$63,423	<b>\$61,788</b>	2025
<a href="#">House Of Israel Intl Ministries Inc</a>	CO	\$332,689	Chairman And President	\$124,145	<b>\$124,145</b>	2024
<a href="#">Crossroads Ministries Usa Inc</a>	CO	\$273,812	President	\$43,353	<b>\$43,353</b>	2024
<a href="#">Upon The Rock</a>	CO	\$336,966	President/tr	\$41,400	<b>\$41,400</b>	2024
<a href="#">Mike Hoesch Ministries Inc</a>	CO	\$266,888	President	\$48,000	<b>\$48,000</b>	2024
<a href="#">Freedom 58 Project Incorporated</a>	CO	\$259,846	Director	\$79,426	<b>\$79,426</b>	2024
<a href="#">Caring For The Heart Ministries</a>	CO	\$259,175	President	\$49,466	<b>\$50,927</b>	2023
<a href="#">Trinity Fitness Colorado Springs</a>	CO	\$257,558	Communications Director	\$28,950	<b>\$29,805</b>	2023
<a href="#">Faith Covenant International</a>	CO	\$255,031	President	\$1,800	<b>\$1,853</b>	2023
<a href="#">Mosaic International Ministries</a>	CO	\$254,966	President	\$41,500	<b>\$41,500</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Noble Heart Inc</a>	CO	\$254,722	President	\$120,237	<b>\$123,788</b>	2023
<a href="#">Rocky Mountain Police Chaplains</a>	CO	\$355,724	Executive Director	\$24,000	<b>\$24,709</b>	2023
<a href="#">1st Street Church</a>	CO	\$359,128	President	\$16,203	<b>\$16,203</b>	2024
<a href="#">Digital Great Commission Ministries</a>	CO	\$362,781	President	\$42,766	<b>\$44,029</b>	2023
<a href="#">Life Impact Ministries</a>	CO	\$244,144	Director	\$118,600	<b>\$118,600</b>	2024
<a href="#">Turn Ministries</a>	CO	\$243,102	President	\$99,000	<b>\$99,000</b>	2024
<a href="#">Hamere Noh Kidane Mehret Tigrayan Orthodox Church</a>	CO	\$368,370	Prist	\$36,000	<b>\$37,063</b>	2023
<a href="#">The One Project</a>	CO	\$239,678	Director	\$6,800	<b>\$6,800</b>	2024
<a href="#">Solid Rock Baptist Church</a>	CO	\$372,568	Agyei-mensah	\$22,755	<b>\$23,427</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 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	50 organizations. Compensation range \$355–\$188,989; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$304,046); for reference, expenses \$455,741 and assets \$71,467. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Gabriela San Paolo, reported title " <i>President/ Exec. Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	26 <sup>th</sup>
All sources (D + E + F), adjusted	90 <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 (Gabriela San Paolo) 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 50 similarly situated organizations (Same NTEE sector (X20) + CO + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$107,432 is reasonable (approximately the 82<sup>nd</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.