

Resource Development Center

Executive Director / CEO

EIN 384040749

CA · NTEE S47

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Heather Carter, Executive Director / CEO** (\$28,932) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

Benchmarked executive: Heather Carter — reported title “Board Member”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

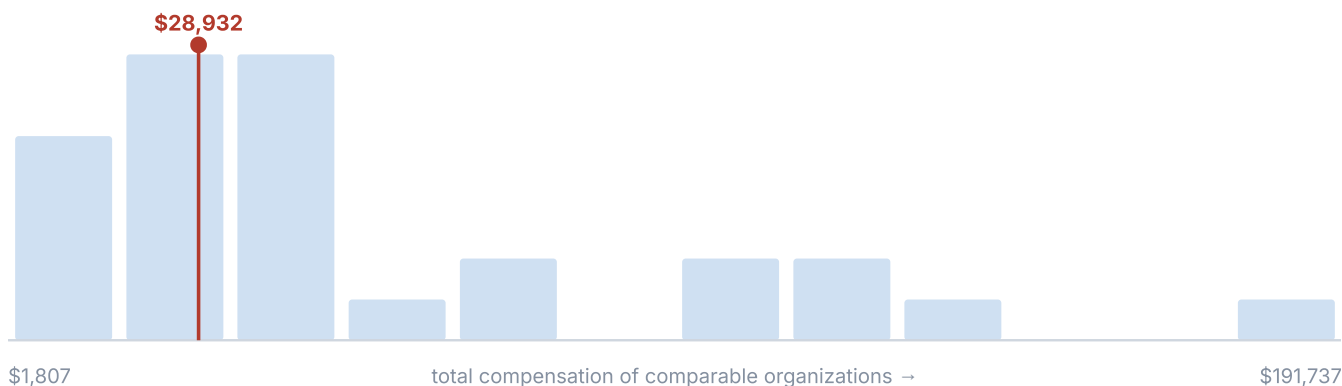
SECTOR Organizations sharing the subject's NTEE classification (S47).

BUDGET Total revenue between \$63,114 and \$141,300 — 0.67x to 1.50x the subject's \$94,200 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

28 organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,567	\$19,338	\$35,297	\$70,398	\$116,166	\$28,932
---------	----------	----------	----------	-----------	----------



■ 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 CA 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
Warc Properties Inc	NY	\$94,672	Executive Director/ceo	\$78,895	\$80,193	2024
Lca Investments Inc	IN	\$98,360	President	\$37,684	\$46,022	2023
Tiuny Holdings Inc	NY	\$89,861	Secretary	\$32,609	\$34,124	2023
Cara Holdings Inc	CT	\$100,000	President & Secretary	\$16,942	\$17,868	2024
Nnhsc Title Holding Corp	IL	\$102,000	Chief Executive Officer	\$24,636	\$27,244	2024
St Elizabeth Development Corporation	RI	\$102,156	President & Ceo	\$25,026	\$26,993	2024
New Bridge Homes Inc	MI	\$84,399	Secretary	\$1,557	\$1,807	2024
Rai Development Corporation	NC	\$84,050	Ceo	\$31,378	\$36,470	2024
Littlemore Properties Corporation	NE	\$104,407	President	\$8,298	\$10,039	2024
Sip Inc	IL	\$104,870	Chief Executive Officer	\$27,845	\$30,793	2024
Mwh Holdings Inc	CT	\$105,060	President	\$63,653	\$67,133	2024
Ua Local No 62 Building Corporation	CA	\$107,262	Treasurer/business Manager	\$125,808	\$122,199	2024
145 Hudson Realty Corp	CA	\$108,000	Executive Dir.	\$33,861	\$33,861	2023
Turning Lives Around	MN	\$109,125	Chief Executive Officer	\$41,868	\$45,336	2025
luec Local 8 Holding Company Inc	CA	\$78,519	President	\$2,910	\$2,910	2023
28 Realty Inc	NY	\$78,190	President/bus Manager	\$188,635	\$191,737	2024
Philadelphia Real Estate Council	PA	\$112,046	Chairman And Founder	\$95,437	\$110,217	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Professional Housing Corporation	NY	\$74,600	President	\$114,699	\$113,581	2025
Local 500 Building Corp	MD	\$113,998	President	\$25,618	\$26,941	2024
Operative Plasterers And Cement	IN	\$73,000	President	\$92,011	\$109,145	2024
Building Wreckers Local 1421 Bldg Fund	MA	\$72,160	President	\$133,340	\$134,781	2024
Isles Properties Inc	NJ	\$69,346	Managing Director	\$17,499	\$18,094	2023
Ablegamers Holding Limited	WV	\$69,120	President	\$14,367	\$17,498	2024
Signature Health Re Holdings Inc	OH	\$122,456	President & Ceo	\$38,800	\$46,226	2024
Gada Title Holding Company	GA	\$124,440	Former Officer	\$56,871	\$62,665	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	28 organizations. Compensation range \$1,807–\$191,737; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$94,200); for reference, expenses \$50,852 and assets \$1,118,206. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.

ROLE MATCH	Heather Carter, reported title <i>"Board Member"</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	25 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	39 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	18 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 (Heather Carter) 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 28 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,932 is reasonable (approximately the 39th 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.