

# Dynamic Community Development Corporation

Executive Director / CEO

EIN 650984762

FL · NTEE S20

FY ending 2024-02-29

June 9, 2026

This analysis benchmarks the total compensation of **Mrluis De Rosa, Executive Director / CEO** (\$42,686) against **every comparable organization** that fit the selection criteria — **250** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30<sup>th</sup>** percentile of comparable organizations within the typical range

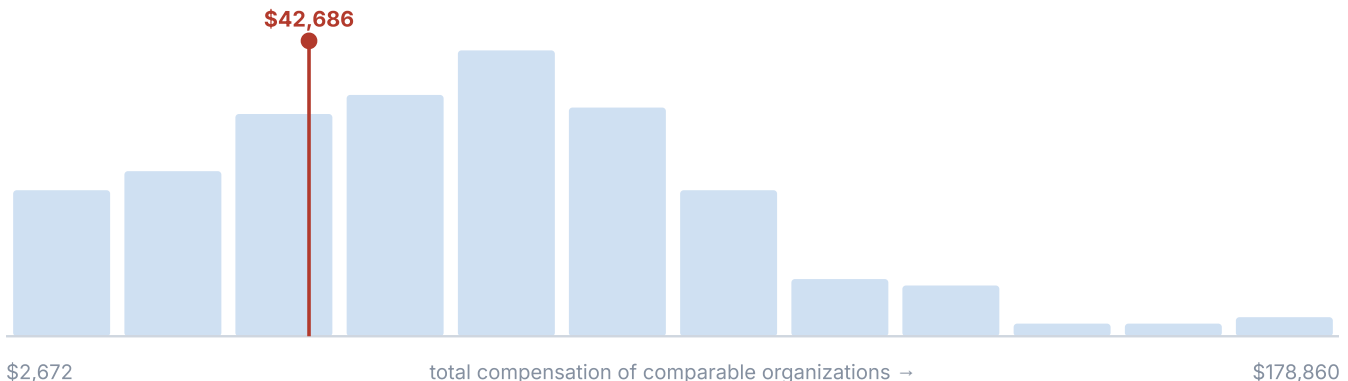
**Benchmarked executive:** Mrluis De Rosa — reported title “BUSINESS DEVELOPER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S20).
BUDGET	Total revenue between \$153,461 and \$343,570 — 0.67x to 1.50x the subject's \$229,047 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

**250** organizations qualified on sector, size, and geography → **250** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$19,964</b> 10TH	<b>\$38,371</b> 25TH	<b>\$62,844</b> MEDIAN	<b>\$85,003</b> 75TH	<b>\$104,070</b> 90TH	<b>\$42,686</b> THIS ORG · 30TH
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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 FL 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="#">Newport News Green Foundation Inc</a>	VA	\$229,111	Executive Di	\$71,050	<b>\$75,183</b>	2023
<a href="#">Cascade Residential Inc</a>	FL	\$229,585	President	\$77,885	<b>\$80,186</b>	2023
<a href="#">Melanin Market Inc</a>	FL	\$228,279	President	\$45,000	<b>\$45,000</b>	2024
<a href="#">Build Galveston</a>	TX	\$230,106	Executive Director (Thru 11/24)	\$119,389	<b>\$127,127</b>	2024
<a href="#">Community Realignment Education Program</a>	CA	\$230,414	Program Director	\$93,062	<b>\$85,541</b>	2024
<a href="#">Independence Regional Innovation Center Inc</a>	MO	\$231,026	Executive Director	\$55,417	<b>\$64,326</b>	2023
<a href="#">African American Chamber Of Commerce Of Western Pa</a>	PA	\$231,278	President	\$64,104	<b>\$68,049</b>	2024
<a href="#">The Huub Inc</a>	NJ	\$226,750	Community Organizer	\$33,300	<b>\$31,649</b>	2024
<a href="#">Main Street Delaware Inc</a>	OH	\$233,337	Executive Director	\$73,750	<b>\$83,150</b>	2024
<a href="#">Black Economic Collective</a>	OR	\$233,756	Executive Director	\$58,378	<b>\$59,413</b>	2023
<a href="#">Discover The Real West Virginia</a>	WV	\$223,964	Executive Di	\$95,068	<b>\$106,747</b>	2025
<a href="#">Partnerships For Lawrence Inc</a>	IN	\$234,721	Executive Director	\$75,000	<b>\$86,678</b>	2023
<a href="#">Jonah Inc</a>	IN	\$235,492	President	\$20,154	<b>\$22,624</b>	2024
<a href="#">The Des Moines Urban Experience</a>	IA	\$222,601	Executive Dir.	\$17,958	<b>\$21,549</b>	2023
<a href="#">Graces Of Gurleyinc</a>	AL	\$222,252	Executive Di	\$45,200	<b>\$53,515</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Nikwasi Initiative</a>	NC	\$221,763	Executive Director	\$93,650	<b>\$106,047</b>	2023
<a href="#">Up Community Services Inc</a>	MI	\$221,417	Executive Director	\$21,784	<b>\$24,641</b>	2023
<a href="#">Centre South Main Streets Inc</a>	MA	\$221,175	Executive Director	\$85,000	<b>\$79,212</b>	2025
<a href="#">Community Wide Care Of Arizona</a>	AZ	\$237,535	Vice President	\$34,082	<b>\$34,891</b>	2024
<a href="#">Community Services United</a>	CA	\$220,114	Director	\$54,600	<b>\$50,187</b>	2024
<a href="#">Tennessee Stormwater Association</a>	TN	\$238,201	Executive Di	\$56,553	<b>\$63,278</b>	2024
<a href="#">Springboard Group</a>	OR	\$239,010	President, Executive Officer	\$167,269	<b>\$170,236</b>	2023
<a href="#">Logan County Tourism Bureau</a>	IL	\$218,666	Former Director	\$46,588	<b>\$48,755</b>	2024
<a href="#">Mosaic Community Builders Inc</a>	GA	\$218,412	Director	\$48,000	<b>\$52,893</b>	2023
<a href="#">Hearts Respond</a>	CA	\$239,729	Board Member	\$29,950	<b>\$28,343</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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** 250 organizations. Compensation range \$2,672–\$178,860; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$229,047); for reference, expenses \$205,095 and assets \$261,386.

**ROLE MATCH** Mrluis De Rosa, reported title "*BUSINESS DEVELOPER*", 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	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	30 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	34 <sup>th</sup>
Reportable pay only (column D), adjusted	32 <sup>nd</sup>
All sources (D + E + F), adjusted	27 <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 (Mrluis De Rosa) 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 250 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,686 is reasonable (approximately the 30<sup>th</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.