

The Saco River Theatre

Executive Director / CEO

EIN 010486343
 ME · NTEE A200
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Dana Packard, Executive Director / CEO** (\$38,000) against **every comparable organization** that fit the selection criteria — **322** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

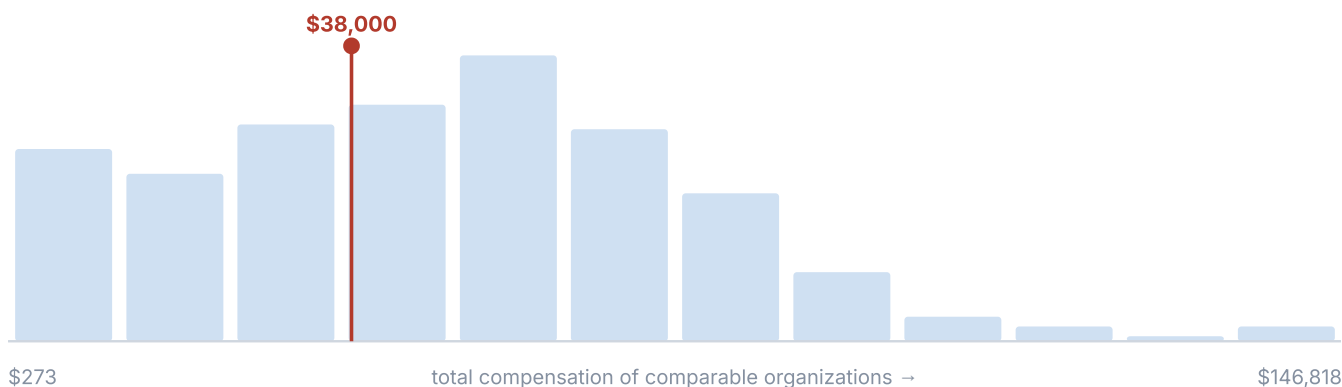
Benchmarked executive: Dana Packard — reported title “President/Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A200).
BUDGET	Total revenue between \$211,474 and \$473,451 — 0.67x to 1.50x the subject's \$315,634 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

322 organizations qualified on sector, size, and geography → **322** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,626	\$27,382	\$47,883	\$66,041	\$80,521	\$38,000
----------	----------	----------	----------	----------	----------



■ 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 ME 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
Masa Center	MI	\$315,795	President	\$33,334	\$32,514	2025
Grass Roots Cultural And Performing	MA	\$315,357	Executive Di	\$58,000	\$52,050	2023
Art Sandy Springs Inc	GA	\$316,160	Treasurer	\$24,013	\$22,817	2025
Mill City Farmers Market Charitable Fund	MN	\$314,946	Executive Director	\$7,953	\$7,623	2024
Johnson County Ctr For The Arts	TN	\$314,896	Executive Director	\$3,692	\$3,764	2024
Arts Mission Oak Cliff	TX	\$317,052	Exec. Dir./p	\$36,000	\$34,931	2024
Dorill Initiative Inc	NY	\$314,146	Executive Director	\$9,149	\$8,256	2023
Ma's House & Bipoc Art Studio Inc	NY	\$317,270	President	\$26,125	\$22,899	2024
Tapestry Folkdance Center	MN	\$317,726	Executive Director	\$52,000	\$49,841	2024
Darke County Center For The Arts	OH	\$318,073	Executive Di	\$31,669	\$32,536	2024
Adefua Cultural Education Workshop	WA	\$313,078	Executive Director	\$36,503	\$32,638	2023
Huma House Inc	CA	\$312,288	President	\$92,400	\$75,400	2025
Colorado Celebration Of African American Arts And Culture	CO	\$312,233	Executive Director	\$5,000	\$4,651	2024
Milton Artists Guild Inc	VT	\$310,674	Executive Dir.	\$60,000	\$58,581	2024
Tonatiuh-danzantes Del Quinto Sol	CA	\$320,656	Artistic Director	\$20,874	\$18,001	2023
Arts Alive 45 Inc	IL	\$309,678	President	\$24,500	\$23,364	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
First Night Monterey	CA	\$309,305	Executive Di	\$40,919	\$34,274	2024
Raga Massive Inc	NY	\$323,178	Executive Director	\$17,550	\$15,837	2023
Tofte Lake Center Inc	MN	\$323,257	Executive Di	\$36,805	\$35,277	2024
Campanile Center For The Arts Inc	WI	\$307,761	Executive Director	\$62,647	\$63,464	2024
Skyes The Limit Foundation Inc	AZ	\$307,598	President	\$73,025	\$68,124	2024
Wham Art Association	AZ	\$306,863	Executive Dir.	\$49,940	\$47,964	2023
Arts Southeast Inc	GA	\$324,853	Executive Director	\$39,077	\$38,113	2024
Creative Nomads Ltd	MD	\$306,365	Executive Director	\$79,600	\$74,319	2023
La Raza Historical Society Of Santa Clara Valley	CA	\$325,923	Director	\$12,000	\$10,348	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 322 organizations. Compensation range \$273–\$146,818; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$315,634); for reference, expenses \$263,069 and assets \$212,019.

ROLE MATCH Dana Packard, reported title "*President/Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	37 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	36 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 (Dana Packard) 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 322 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,000 is reasonable (approximately the 37th 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.