

Deertrees Theatre Limited

Executive Director / CEO

This analysis benchmarks the total compensation of **Gail Phaneuf, Executive Director / CEO** (\$30,501) against **every comparable organization** that fit the selection criteria — **49** 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

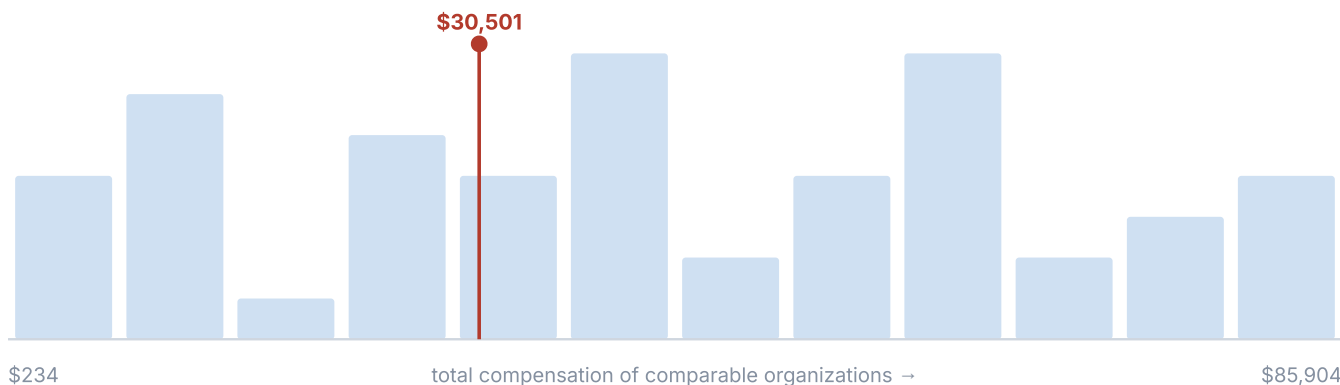
Benchmarked executive: Gail Phaneuf — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A61).
BUDGET	Total revenue between \$172,567 and \$386,346 — 0.67x to 1.50x the subject's \$257,564 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A61), nationwide + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography → **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,915	\$25,813	\$30,501	\$41,099	\$60,390	\$78,169	\$85,904
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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 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
Cunneen Hackett Cultural Center Inc	NY	\$257,753	Executive Director	\$54,550	\$50,681	2023
Dynamic Xplosion Cheer Inc	FL	\$256,232	Cheif Executive Officer	\$23,783	\$22,312	2024
Blue Bamboo Center For The Arts Inc	FL	\$254,888	Executive Director	\$2,275	\$2,134	2024
Art Maker Llc	OK	\$250,217	President, Chief Operating Officer	\$28,050	\$30,845	2024
Visionbox Studio	CO	\$266,323	Executive Director	\$83,827	\$80,272	2024
Continuing The Legacy Dance Foundation	NV	\$274,112	President	\$61,710	\$61,774	2024
Legacy Theater Foundation Inc	IL	\$274,435	Executive Director	\$231	\$234	2023
Nichole Canuso Dance Company	PA	\$274,581	Artistic Director	\$40,800	\$40,633	2024
Tupelo Community Theatre Inc	MS	\$237,792	Executive Di	\$53,083	\$59,042	2024
Sierra Performing Arts Association	CA	\$237,699	Board Member	\$2,210	\$1,906	2024
Friends Of South Florida Music Inc	FL	\$277,654	Executive Di	\$81,616	\$76,569	2024
Green Mountain Performing Arts Inc	VT	\$279,397	Former Exec Dir	\$36,664	\$36,854	2024
Miller Beach Arts & Creative District Cdc	IN	\$234,484	Executive Director	\$44,000	\$45,144	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Window On A Wider World Inc	TX	\$283,777	Former Exec	\$83,525	\$85,904	2023
Associates Of The Restored Temple Theatre Ltd	WI	\$284,117	Executive Director	\$28,433	\$29,655	2024
Performing Arts Center Of	SD	\$284,175	Executive Di	\$71,926	\$81,615	2023
Minden Opera House Inc	NE	\$225,793	Executive Di	\$56,392	\$60,571	2024
Chapin Community Theatre Inc	SC	\$225,393	Artistic Director	\$12,867	\$13,405	2024
Contemporary Performing Arts Of Chattanooga Inc	TN	\$224,762	Secretary	\$1,300	\$1,365	2024
Arts Center Task Force	WA	\$220,960	Executive Director	\$39,654	\$35,455	2024
Abilene Performing Arts Company Inc	TX	\$219,949	Executive Dir.	\$42,230	\$41,099	2025
Vibe Of Kennewick	WA	\$296,164	Teacher	\$23,059	\$20,617	2024
Imperial Community Theatre Inc	GA	\$297,045	Executive Di	\$80,188	\$78,444	2025
The Jazz Bakery Performance Space	CA	\$217,004	Pres./artistic Director	\$45,780	\$39,478	2024
Pennsport School Of Dance	PA	\$215,006	Co- Executive Director	\$10,000	\$10,253	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 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 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	49 organizations. Compensation range \$234–\$85,904; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$257,564); for reference, expenses \$208,608 and assets \$827,384.
ROLE MATCH	Gail Phaneuf, reported title " <i>Director</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	3 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	37 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	33 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 (Gail Phaneuf) 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 49 similarly situated organizations (Same NTEE sector (A61), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,501 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.