

Maine Center Ventures

Executive Director / CEO

EIN 820987230

ME · NTEE B11

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Theresa Sutton, Executive Director / CEO** (\$47,244) against **every comparable organization** that fit the selection criteria — **150** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: Theresa Sutton — reported title “CEO (resigned September 2022)”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$239,321 and \$535,794 — 0.67x to 1.50x the subject's \$357,196 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

150 organizations qualified on sector, size, and geography → **150** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,760	\$16,376	\$39,170	\$69,371	\$107,521	\$47,244
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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
The Maggie L Walker Governor's School	VA	\$358,293	Executive Director	\$85,000	\$77,558	2025
Bms Building Company	MN	\$360,320	Executive Director	\$8,035	\$7,929	2023
Charter Facilities Support Corp	CA	\$353,153	Ceo	\$36,704	\$31,651	2023
Midlothian Band Boosters	TX	\$361,798	Treasurer	\$1,200	\$1,135	2025
Vista Ridge High School Athletic Booster Club	TX	\$351,294	Treasurer	\$2,386	\$2,256	2025
Magellan Education Foundation Inc	NC	\$365,340	Secretary	\$15,529	\$16,024	2023
Robert E And Elizabeth L Kahn	NH	\$366,440	Trustee	\$156,890	\$144,673	2023
Friends Of Martin Luther King Jr	MA	\$367,135	President	\$145,936	\$130,965	2023
Monte Cassino Charitable Trust	OK	\$367,245	Ex-officio Trustee	\$22,085	\$24,286	2023
Rilke Schule Inc	AK	\$346,655	Executive Director	\$51,850	\$49,505	2023
El Sol Academy Foundation	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	\$41,438	2023
Fern Creek High School	KY	\$369,368	Chair	\$18,000	\$18,759	2024
Highland Foundation For Educational	OH	\$343,929	Executive Di	\$87,034	\$87,113	2025
Good Shepherd Mission Network Inc	LA	\$370,465	Chief Executive Officer	\$16,192	\$17,294	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New Century Academy Affiliated Building	MN	\$375,000	Executive Director	\$9,880	\$9,470	2024
Aggie Sandstone Foundation	UT	\$375,484	Director & Treasurer	\$78,986	\$76,394	2025
Cuny School Of Professional Studies	NY	\$376,120	Interim Dean	\$146,720	\$128,604	2024
The Angel Fund	MT	\$337,378	Executive Director	\$19,422	\$19,785	2025
Whitecaps Baseball Academy	CA	\$333,957	President	\$42,797	\$35,847	2024
Poudre School District Foundation	CO	\$332,615	Executive Di	\$32,250	\$29,997	2024
Eastern Ahec Property Corporation Inc	NC	\$331,880	Executive Director	\$38,243	\$38,330	2024
Dolls & Dreams	DC	\$383,183	Executive Director Interim Chair	\$106,500	\$90,654	2024
Parent Choice Inc	WI	\$330,785	President	\$2,500	\$2,532	2024
K-love & Air1 Foundation	CA	\$328,960	Ceo/director (Ended 5/15/24)	\$48,455	\$40,586	2024
Village Association	OR	\$386,169	Board Member	\$720	\$648	2024

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 **150** organizations. Compensation range \$648–\$517,674; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$357,196); for reference, expenses \$1,141,176 and assets \$385,473. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Theresa Sutton, reported title " <i>CEO (resigned September 2022)</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	64 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	60 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	85 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 (Theresa Sutton) 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 150 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,244 is reasonable (approximately the 60th 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.