

South Park Theatre Inc

Executive Director / CEO

EIN 251762292

PA · NTEE A650

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Lorraine Mszanski, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **251** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

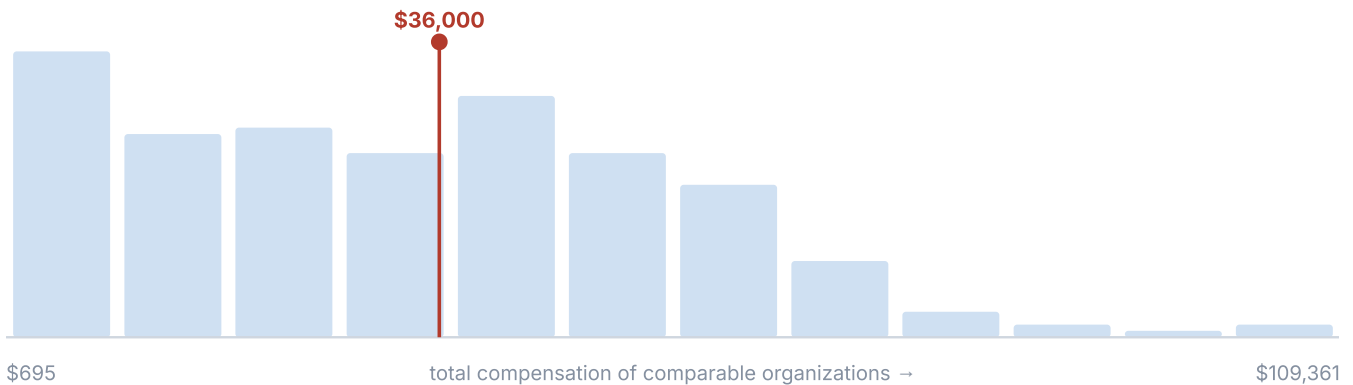
Benchmarked executive: Lorraine Mszanski — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A650).
BUDGET	Total revenue between \$155,338 and \$347,772 — 0.67x to 1.50x the subject's \$231,848 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

251 organizations qualified on sector, size, and geography → **251** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,793	\$14,547	\$33,560	\$49,527	\$61,599	\$36,000
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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 PA 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
Vail Performing Arts Academy	CO	\$231,704	Director	\$72,009	\$71,285	2023
Towle Performing Arts Company	IN	\$232,013	Executive Director	\$56,467	\$59,713	2024
Storytelling Arts Of Indiana Inc	IN	\$230,989	Executive Dir	\$12,500	\$13,219	2024
A Company Of Girls	ME	\$232,912	Executive Director	\$51,755	\$51,968	2024
The American Friends Of The Almeida	NY	\$230,773	Secretary	\$5,170	\$4,564	2025
Expats Theatre	DC	\$229,766	Artistic Director	\$54,000	\$47,518	2024
Rover Dramawerks	TX	\$234,222	Executive Director	\$19,000	\$19,059	2024
Roanoke Childrens Theatre Inc	VA	\$235,675	Executive Dir.	\$4,950	\$4,793	2024
Shake On The Lake Inc	NY	\$227,871	Director	\$20,200	\$18,304	2024
Pipeline Theatre Company Inc	NY	\$236,519	Artist Trustee	\$10,122	\$8,935	2025
Shelby County Community Theatre Inc	KY	\$227,114	Executive Di	\$15,000	\$15,743	2025
Le Chat Noir Inc	GA	\$236,621	Secretary	\$40,000	\$41,522	2023
Looking For Lilith	KY	\$237,210	Co-artistic Director	\$23,142	\$24,289	2025
Shakespeare In Detroit	MI	\$226,090	Officer	\$35,000	\$37,296	2023
Act Out Theatre Company	CA	\$237,977	Executive Director	\$51,923	\$44,960	2024
Exposed Brick Theatre	MN	\$238,127	Co-artistic Director	\$55,000	\$56,107	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Longmont Theatre Company Inc	CO	\$225,189	Director	\$5,103	\$5,052	2023
Ffx Ministries Inc	VA	\$224,410	Production Manager	\$20,905	\$20,838	2023
Colorado New Play Festival	CO	\$224,108	Executive Dir.	\$43,000	\$41,346	2024
Full Circle Theater Company	MN	\$223,986	Managing Director	\$40,700	\$39,288	2025
Studio Theatre Inc	AR	\$223,946	Executive Director	\$31,719	\$35,753	2024
Latinx Playwrights Circle Inc	NY	\$222,247	President	\$4,355	\$3,845	2025
Lobster Theater Project	CA	\$221,947	Executive Dir.	\$60,708	\$52,567	2024
The Stage Oconee Inc	GA	\$221,389	Executive Director	\$9,975	\$10,355	2023
Northern California Dance Collective	CA	\$220,351	Treasurer	\$1,550	\$1,342	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 251 organizations. Compensation range \$695–\$109,361; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$231,848); for reference, expenses \$222,276 and assets \$232,196.

ROLE MATCH Lorraine Mszanski, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	55 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	54 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 (Lorraine Mszanski) 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 10, 2026, comparing compensation against 251 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 55th 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 10, 2026.