

# Grand Theatre Of Oelwein Inc

Executive Director / CEO

EIN 272242627

IA · NTEE A65

FY ending 2022-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Kime, Executive Director / CEO** (\$25,760) against **every comparable organization** that fit the selection criteria — **228** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Cynthia Kime — reported title "Treasurer", 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 (A65).

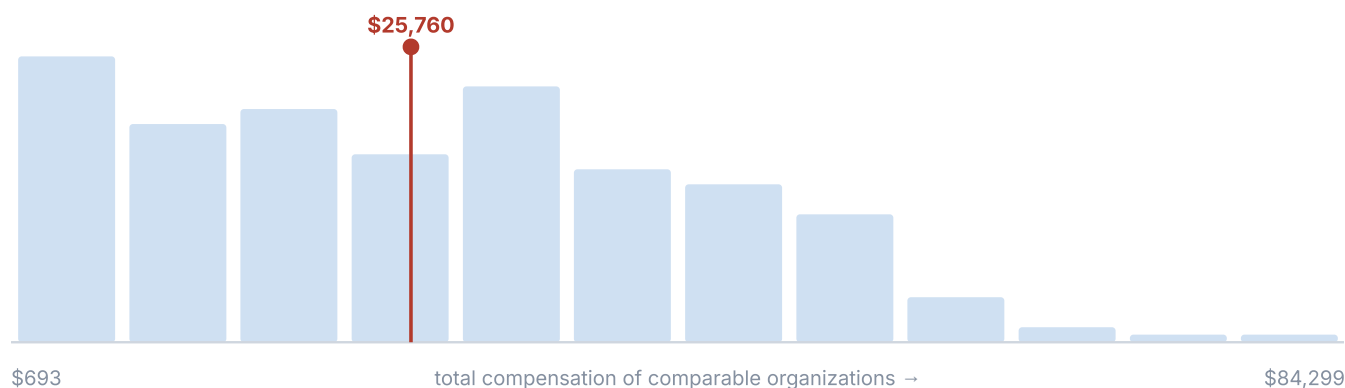
**BUDGET** Total revenue between \$147,184 and \$329,518 — 0.67x to 1.50x the subject's \$219,679 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

**228** organizations qualified on sector, size, and geography

→ **228** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,968

\$11,626

\$24,986

\$39,639

\$50,934

**\$25,760**



## ● 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 IA 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="#">Community Players Inc</a>	NE	\$220,307	Executive Di	\$47,000	<b>\$43,078</b>	2024
<a href="#">Northern California Dance Collective</a>	CA	\$220,351	Treasurer	\$1,550	<b>\$1,140</b>	2024
<a href="#">She Nyc Arts Inc</a>	NY	\$218,793	Artistic Executive Director	\$4,000	<b>\$3,171</b>	2023
<a href="#">Stageworx Co</a>	KS	\$218,008	President	\$18,884	<b>\$17,385</b>	2024
<a href="#">The Stage Oconee Inc</a>	GA	\$221,389	Executive Director	\$9,975	<b>\$8,799</b>	2023
<a href="#">Vivid Stage Inc</a>	NJ	\$217,741	Artistic Director	\$30,000	<b>\$22,237</b>	2025
<a href="#">Lobster Theater Project</a>	CA	\$221,947	Executive Dir.	\$60,708	<b>\$44,671</b>	2024
<a href="#">Latinx Playwrights Circle Inc</a>	NY	\$222,247	President	\$4,355	<b>\$3,267</b>	2025
<a href="#">Trademark Theater</a>	MN	\$215,463	Founder/artistic Director	\$23,493	<b>\$19,272</b>	2025
<a href="#">Studio Theatre Inc</a>	AR	\$223,946	Executive Director	\$31,719	<b>\$30,383</b>	2024
<a href="#">Staretthe Directors Company Inc</a>	NY	\$215,411	Executive Dir.	\$1,000	<b>\$793</b>	2023
<a href="#">Full Circle Theater Company</a>	MN	\$223,986	Managing Director	\$40,700	<b>\$33,388</b>	2025
<a href="#">Colorado New Play Festival</a>	CO	\$224,108	Executive Dir.	\$43,000	<b>\$35,136</b>	2024
<a href="#">Innervision Theatre Arts Center Inc</a>	NY	\$215,083	Director	\$9,360	<b>\$7,207</b>	2024
<a href="#">Ffx Ministries Inc</a>	VA	\$224,410	Production Manager	\$20,905	<b>\$17,709</b>	2023
<a href="#">Longmont Theatre Company Inc</a>	CO	\$225,189	Director	\$5,103	<b>\$4,293</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ten Fifteen Productions</a>	OR	\$213,974	Executive Director	\$42,509	<b>\$33,640</b>	2024
<a href="#">The Best Production Company Inc</a>	CT	\$213,919	Managing Director	\$25,000	<b>\$20,564</b>	2023
<a href="#">Pones Inc</a>	KY	\$213,740	Executive Director & Ex Officio Board Director	\$32,350	<b>\$29,617</b>	2024
<a href="#">Dogteam Theatre Project Inc</a>	VT	\$213,541	Co-president	\$2,520	<b>\$2,161</b>	2024
<a href="#">Staten Island Shakespearean Theatre Co</a>	NY	\$213,428	Director	\$57,693	<b>\$44,426</b>	2024
<a href="#">Shakespeare In Detroit</a>	MI	\$226,090	Officer	\$35,000	<b>\$31,695</b>	2023
<a href="#">Shelby County Community Theatre Inc</a>	KY	\$227,114	Executive Di	\$15,000	<b>\$13,379</b>	2025
<a href="#">Piper Theatre Productions Inc</a>	NY	\$212,121	Artistic Director	\$10,000	<b>\$7,928</b>	2023
<a href="#">Upfront Theatre</a>	WA	\$211,640	Executive Director	\$5,038	<b>\$3,844</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA cost of living and 2022 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 IA 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	228 organizations. Compensation range \$693–\$84,299; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$219,679); for reference, expenses \$175,501 and assets \$287,074.
ROLE MATCH	Cynthia Kime, reported title " <i>Treasurer</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board</b>

**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.
OUTLIERS	1 peer 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	51 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	44 <sup>th</sup>
Reportable pay only (column D), adjusted	51 <sup>st</sup>
All sources (D + E + F), adjusted	50 <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 (Cynthia Kime) 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 228 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,760 is reasonable (approximately the 51<sup>st</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.