

Olde Towne Theatre Co Inc

Executive Director / CEO

EIN 460389570

SD · NTEE T99Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Megan Bakken, Executive Director / CEO** (\$27,209) against **every comparable organization** that fit the selection criteria — **35** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

Benchmarked executive: Megan Bakken — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T99Z).

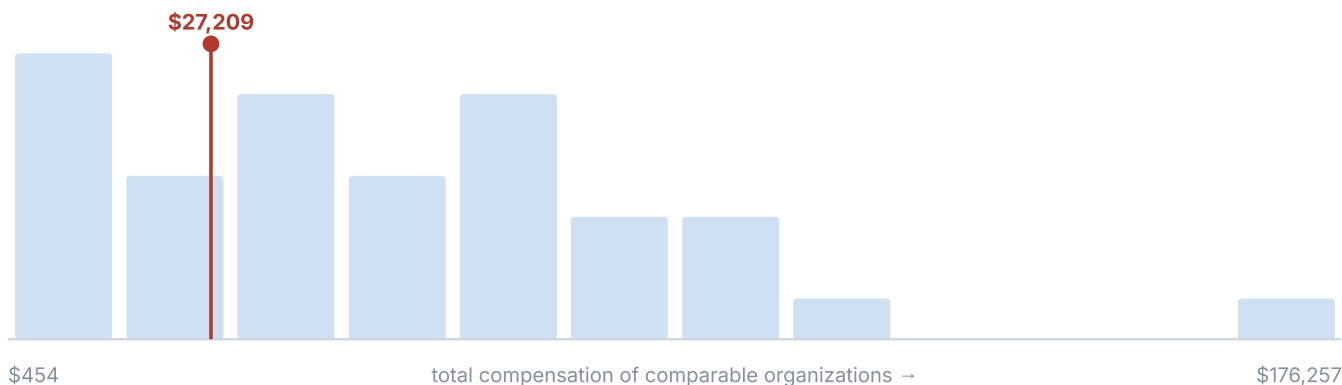
BUDGET Total revenue between \$290,339 and \$650,014 — 0.67x to 1.50x the subject's \$433,343 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T99), nationwide + budget 0.67–1.5x revenue.

35 organizations qualified on sector, size, and geography

→ **35** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,911	\$22,423	\$47,242	\$73,439	\$94,357	\$27,209
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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 SD 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
Friends Of The School Of The Arts Fnd	CA	\$438,471	Treasurer	\$5,000	\$3,702	2025
The Central Benefits	OH	\$424,274	Secretary	\$105,945	\$101,675	2023
Ventura Music Festival Association	CA	\$423,602	Executive Di	\$115,000	\$87,397	2024
World Stewardship Institute	CA	\$419,063	President	\$48,960	\$37,208	2024
Ivan & Caroline Wilson Memorial	IA	\$417,707	Trustee	\$15,000	\$14,882	2023
The Potters Hands Foundation Inc	NY	\$450,977	Executive Directorboard Chair	\$85,748	\$68,194	2024
Kansas Financial Empowerment Foundation	KS	\$458,087	President	\$478	\$454	2024
Ymca Foundation Of Mid-america	KS	\$405,761	Chief Executive Officer	\$37,063	\$35,240	2024
One Equal Heart Foundation	WA	\$402,021	Executive Director	\$102,175	\$82,888	2023
Henrik Lundqvist Foundation Inc	NJ	\$400,275	Executive Dir.	\$50,000	\$39,290	2024
The Viaquest Foundation	OH	\$397,274	Executive Director	\$72,853	\$69,917	2023
Love's Arm Outreach Ministries Inc	TN	\$469,493	Executive Di	\$55,050	\$50,928	2024
Burning Ones Inc	FL	\$369,303	President	\$47,500	\$39,272	2024
Overly's Country Christmas Inc	PA	\$368,962	Executive Director	\$22,625	\$20,444	2023
Equal Access To Justice Inc	NM	\$362,280	Executive Director	\$79,435	\$73,255	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
San Diego Council On Literacy	CA	\$513,155	Ceo	\$86,544	\$65,771	2024
The Waterhouse Charitable Trust	HI	\$350,901	Co-trustee	\$109,480	\$88,814	2023
Mo Assn Of Rural Education	MO	\$515,810	Exec Director	\$59,770	\$54,279	2025
Rocky Mountain Fisher House Foundation	CO	\$535,727	Executive Dir.	\$52,000	\$43,883	2024
Africa Network Evangelism Task	TX	\$327,442	Ceo & Chairman	\$119,400	\$108,222	2023
Clothes Helping Kids Inc	NM	\$540,148	Executive Di	\$15,000	\$13,833	2025
Finao	WI	\$314,091	President	\$14,400	\$13,627	2023
Friends Of Michlalah Yerushalayim Inc	NY	\$311,382	President	\$3,600	\$2,863	2024
Engineers Charitable Trust	NY	\$304,582	Executive Director	\$94,257	\$74,961	2024
All For Him Ministry Inc	TN	\$304,184	President	\$22,471	\$21,402	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 35 organizations. Compensation range \$454–\$176,257; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$433,343); for reference, expenses \$455,752 and assets \$185,571.

ROLE MATCH	Megan Bakken, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 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	31st
Total compensation (D + F), as reported (no adjustments)	29th
Reportable pay only (column D), adjusted	43rd
All sources (D + E + F), adjusted	23rd

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 (Megan Bakken) 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 35 similarly situated organizations (Same NTEE sector (T99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,209 is reasonable (approximately the 31st 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.