

Sacramento Comedy Spot

Executive Director / CEO

EIN 473441374

CA · NTEE A61

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brian Crall, Executive Director / CEO** (\$64,480) 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 **57th** percentile of comparable organizations within the typical range

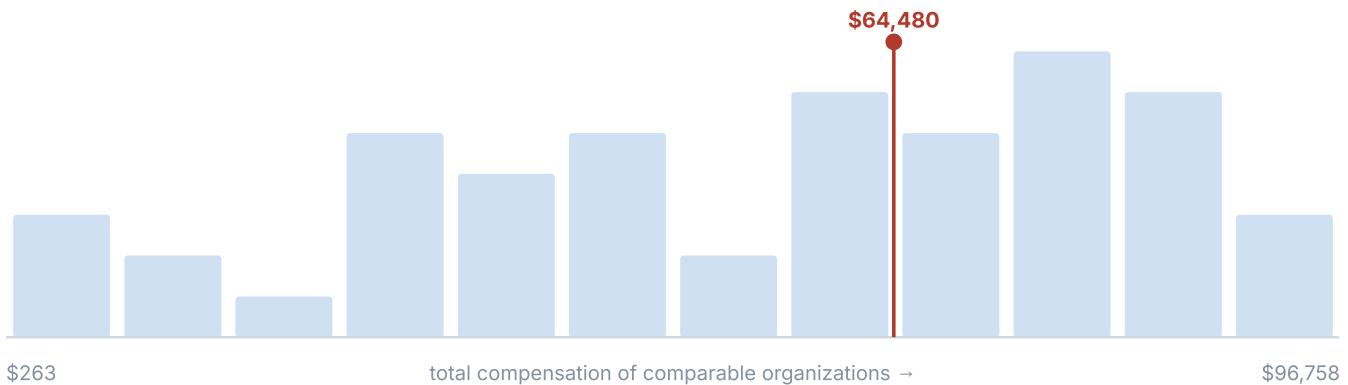
Benchmarked executive: Brian Crall — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A61).
BUDGET	Total revenue between \$251,848 and \$563,841 — 0.67x to 1.50x the subject's \$375,894 (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



\$21,612	\$33,877	\$59,928	\$76,083	\$87,875	\$64,480
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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 CA 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 Lyric Council Inc	VA	\$376,411	Executive Director (Current)	\$41,789	\$46,727	2023
Southeast Community Cultural Center Inc	GA	\$377,395	Board Member	\$42,000	\$47,503	2024
Auburn State Theatre Incorporated	CA	\$377,695	Board Member	\$34,220	\$32,381	2025
Lucas Theatre For The Arts Inc	GA	\$382,223	President	\$51,466	\$59,928	2023
Berkeley Art Center Association	CA	\$368,725	Executive Dir.	\$66,107	\$64,210	2024
Bas Melech Performing Arts Center Inc	MD	\$367,473	President & Ceo	\$81,250	\$87,969	2023
Knox Partnership For Arts And	OH	\$364,326	Managing Director	\$54,276	\$66,574	2023
Open Eye Theatre	MN	\$388,300	Executive Dir.	\$79,040	\$87,851	2024
Gunston Hall Foundation	VA	\$359,689	Executive Director	\$29,312	\$31,835	2024
Horton Plaza Theatres Foundation	CA	\$356,435	Executive Director	\$77,000	\$74,791	2024
Playhouse 46 Inc	NY	\$353,103	Executive Director	\$65,000	\$68,020	2023
Bradford Creative And Performing	PA	\$351,455	Executive Dir.	\$64,654	\$70,655	2025
Partners For The Pac	OR	\$330,400	Executive Director	\$13,650	\$14,258	2024
Theater Alliance Of Washington Dc	DC	\$421,630	Executive Dir.	\$34,941	\$34,490	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Andre Cailloux Center For Performing Arts	LA	\$326,581	Executive Director	\$12,250	\$15,174	2024
Methuen Memorial Music Hall Inc	MA	\$426,660	Executive Dir.	\$75,000	\$75,810	2024
Pentangle Council On The Arts	VT	\$428,698	Executive Di	\$65,772	\$74,466	2024
Links Hall Inc	IL	\$429,725	Executive Director	\$75,935	\$81,809	2025
The Paramount Theater Foundation In	VA	\$320,462	Executive Di	\$26,770	\$29,075	2024
Albedo Arts Community Inc	CA	\$317,131	President	\$35,800	\$33,877	2025
Dc Theater Arts Collaborative	DC	\$311,873	Executive Director	\$43,125	\$43,826	2023
Artspace Inc	CA	\$310,369	Executive Dir.	\$55,071	\$53,491	2024
Hancock County Auditorium Associates	ME	\$443,154	Exec Director	\$68,072	\$78,938	2023
Arca Images Inc	FL	\$446,523	President/treasurer	\$72,000	\$76,083	2024
Endicott Performing Arts Center Inc	NY	\$304,496	Executive Director	\$65,362	\$66,437	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 \$263–\$96,758; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$375,894); for reference, expenses \$408,608 and assets \$325,015.
ROLE MATCH	Brian Crall, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	57 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	59 th
All sources (D + E + F), adjusted	51 st

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 (Brian Crall) 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 \$64,480 is reasonable (approximately the 57th 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.