

# Imperial Community Theatre Inc

Executive Director / CEO

EIN 581950583  
 GA · NTEE A610  
 FY ending 2025-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Charles Scavullo, Executive Director / CEO** (\$80,188) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93<sup>rd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

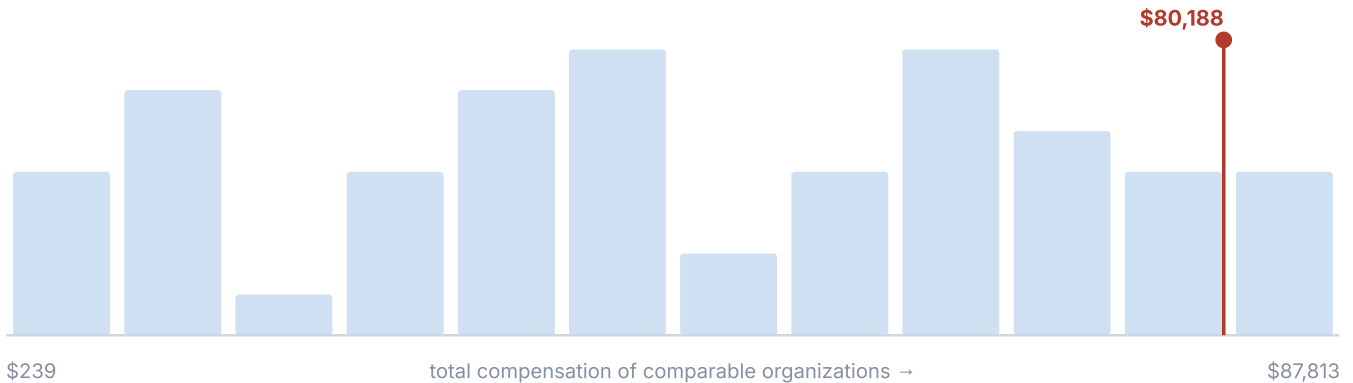
**Benchmarked executive:** Charles Scavullo — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A610).
BUDGET	Total revenue between \$199,020 and \$445,567 — 0.67x to 1.50x the subject's \$297,045 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A61), nationwide + budget 0.67–1.5x revenue.

**54** organizations qualified on sector, size, and geography → **54** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,705	\$29,017	\$42,760	\$63,880	\$79,292	<b>\$80,188</b>
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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 GA 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="#">Vibe Of Kennewick</a>	WA	\$296,164	Teacher	\$23,059	<b>\$21,075</b>	2024
<a href="#">Endicott Performing Arts Center Inc</a>	NY	\$304,496	Executive Director	\$65,362	<b>\$60,295</b>	2024
<a href="#">Performing Arts Center Of</a>	SD	\$284,175	Executive Di	\$71,926	<b>\$83,430</b>	2023
<a href="#">Associates Of The Restored Temple Theatre Ltd</a>	WI	\$284,117	Executive Director	\$28,433	<b>\$30,314</b>	2024
<a href="#">Window On A Wider World Inc</a>	TX	\$283,777	Former Exec	\$83,525	<b>\$87,813</b>	2023
<a href="#">Artspace Inc</a>	CA	\$310,369	Executive Dir.	\$55,071	<b>\$48,546</b>	2024
<a href="#">Dc Theater Arts Collaborative</a>	DC	\$311,873	Executive Director	\$43,125	<b>\$39,774</b>	2023
<a href="#">Green Mountain Performing Arts Inc</a>	VT	\$279,397	Former Exec Dir	\$36,664	<b>\$37,673</b>	2024
<a href="#">Friends Of South Florida Music Inc</a>	FL	\$277,654	Executive Di	\$81,616	<b>\$78,271</b>	2024
<a href="#">Albedo Arts Community Inc</a>	CA	\$317,131	President	\$35,800	<b>\$30,745</b>	2025
<a href="#">Nichole Canuso Dance Company</a>	PA	\$274,581	Artistic Director	\$40,800	<b>\$41,536</b>	2024
<a href="#">Legacy Theater Foundation Inc</a>	IL	\$274,435	Executive Director	\$231	<b>\$239</b>	2023
<a href="#">Continuing The Legacy Dance Foundation</a>	NV	\$274,112	President	\$61,710	<b>\$63,147</b>	2024
<a href="#">The Paramount Theater Foundation In</a>	VA	\$320,462	Executive Di	\$26,770	<b>\$26,387</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Andre Cailloux Center For Performing Arts</a>	LA	\$326,581	Executive Director	\$12,250	<b>\$13,770</b>	2024
<a href="#">Visionbox Studio</a>	CO	\$266,323	Executive Director	\$83,827	<b>\$82,057</b>	2024
<a href="#">Partners For The Pac</a>	OR	\$330,400	Executive Director	\$13,650	<b>\$12,940</b>	2024
<a href="#">Cunneen Hackett Cultural Center Inc</a>	NY	\$257,753	Executive Director	\$54,550	<b>\$51,807</b>	2023
<a href="#">Deertrees Theatre Limited</a>	ME	\$257,564	Director	\$30,501	<b>\$31,179</b>	2024
<a href="#">Dynamic Xpllosion Cheer Inc</a>	FL	\$256,232	Cheif Executive Officer	\$23,783	<b>\$22,808</b>	2024
<a href="#">Blue Bamboo Center For The Arts Inc</a>	FL	\$254,888	Executive Director	\$2,275	<b>\$2,182</b>	2024
<a href="#">Art Maker Llc</a>	OK	\$250,217	President, Chief Operating Officer	\$28,050	<b>\$31,531</b>	2024
<a href="#">Bradford Creative And Performing</a>	PA	\$351,455	Executive Dir.	\$64,654	<b>\$64,124</b>	2025
<a href="#">Playhouse 46 Inc</a>	NY	\$353,103	Executive Director	\$65,000	<b>\$61,733</b>	2023
<a href="#">Tupelo Community Theatre Inc</a>	MS	\$237,792	Executive Di	\$53,083	<b>\$60,354</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA cost of living and 2025 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 GA 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 **54** organizations. Compensation range \$239–\$87,813; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$297,045); for reference, expenses \$429,625 and assets \$2,835,385. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Charles Scavullo, reported title "EXECUTIVE DI", 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	93 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	91 <sup>st</sup>
Reportable pay only (column D), adjusted	94 <sup>th</sup>
All sources (D + E + F), adjusted	87 <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 (Charles Scavullo) 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 54 similarly situated organizations (Same NTEE sector (A61), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,188 is reasonable (approximately the 93<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.