

Auburn State Theatre Incorporated

Executive Director / CEO

EIN 680477472

CA · NTEE A61

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Colleen Sands, Executive Director / CEO** (\$34,220) 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 **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Colleen Sands — reported title “Board Member”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

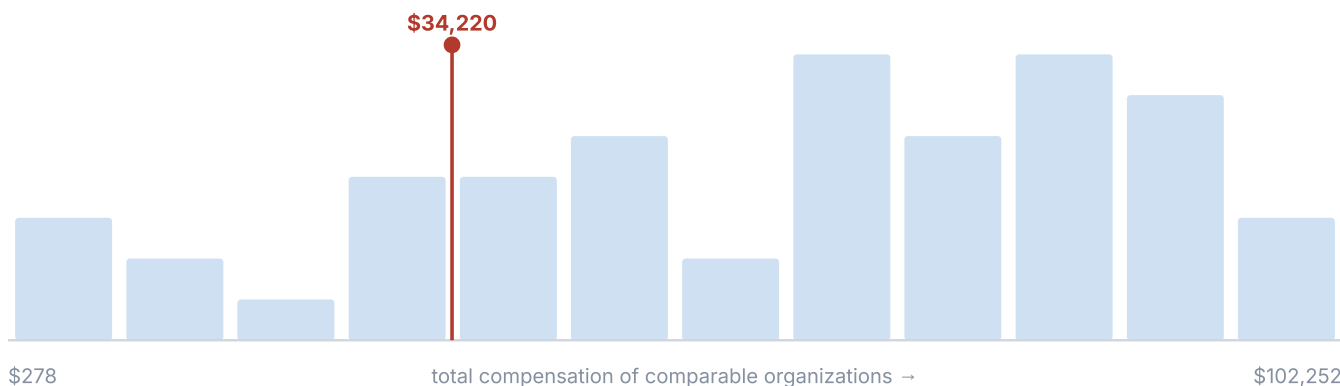
SECTOR Organizations sharing the subject's NTEE classification (A61).

BUDGET Total revenue between \$253,055 and \$566,542 — 0.67x to 1.50x the subject's \$377,695 (the band tightens as size grows).

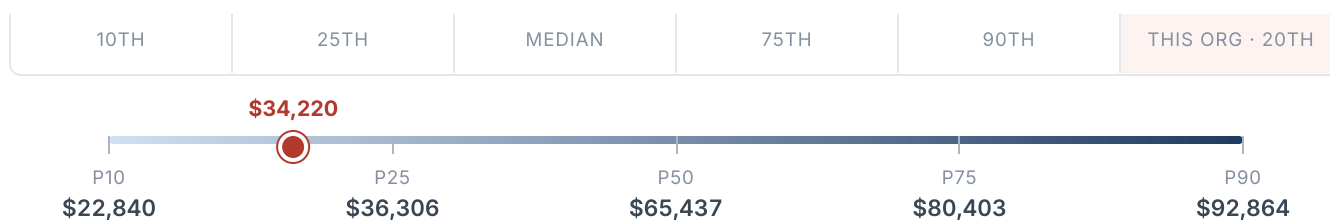
GEOGRAPHY Same NTEE sector (A61), nationwide + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography → **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|----------|----------|
| \$22,840 | \$36,306 | \$65,437 | \$80,403 | \$92,864 | \$34,220 |
|----------|----------|----------|----------|----------|----------|



■ 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 |
|---|-------|-----------|------------------------------|-----------------|-----------------|------|
| Southeast Community Cultural Center Inc | GA | \$377,395 | Board Member | \$42,000 | \$50,200 | 2024 |
| The Lyric Council Inc | VA | \$376,411 | Executive Director (Current) | \$41,789 | \$49,381 | 2023 |
| Sacramento Comedy Spot | CA | \$375,894 | Executive Dir. | \$64,480 | \$68,141 | 2023 |
| Lucas Theatre For The Arts Inc | GA | \$382,223 | President | \$51,466 | \$63,331 | 2023 |
| Berkeley Art Center Association | CA | \$368,725 | Executive Dir. | \$66,107 | \$67,856 | 2024 |
| Bas Melech Performing Arts Center Inc | MD | \$367,473 | President & Ceo | \$81,250 | \$92,963 | 2023 |
| Open Eye Theatre | MN | \$388,300 | Executive Dir. | \$79,040 | \$92,839 | 2024 |
| Knox Partnership For Arts And | OH | \$364,326 | Managing Director | \$54,276 | \$70,354 | 2023 |
| Gunston Hall Foundation | VA | \$359,689 | Executive Director | \$29,312 | \$33,644 | 2024 |
| Horton Plaza Theatres Foundation | CA | \$356,435 | Executive Director | \$77,000 | \$79,037 | 2024 |
| Playhouse 46 Inc | NY | \$353,103 | Executive Director | \$65,000 | \$71,883 | 2023 |
| Bradford Creative And Performing | PA | \$351,455 | Executive Dir. | \$64,654 | \$74,667 | 2025 |
| Theater Alliance Of Washington Dc | DC | \$421,630 | Executive Dir. | \$34,941 | \$36,448 | 2024 |
| Partners For The Pac | OR | \$330,400 | Executive Director | \$13,650 | \$15,068 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|---------------------|-----------------|-----------------|------|
| Methuen Memorial Music Hall Inc | MA | \$426,660 | Executive Dir. | \$75,000 | \$80,115 | 2024 |
| Pentangle Council On The Arts | VT | \$428,698 | Executive Di | \$65,772 | \$78,694 | 2024 |
| Andre Cailloux Center For Performing Arts | LA | \$326,581 | Executive Director | \$12,250 | \$16,034 | 2024 |
| Links Hall Inc | IL | \$429,725 | Executive Director | \$75,935 | \$86,454 | 2025 |
| The Paramount Theater Foundation In | VA | \$320,462 | Executive Di | \$26,770 | \$30,725 | 2024 |
| Albedo Arts Community Inc | CA | \$317,131 | President | \$35,800 | \$35,800 | 2025 |
| Hancock County Auditorium Associates | ME | \$443,154 | Exec Director | \$68,072 | \$83,420 | 2023 |
| Dc Theater Arts Collaborative | DC | \$311,873 | Executive Director | \$43,125 | \$46,314 | 2023 |
| Artspace Inc | CA | \$310,369 | Executive Dir. | \$55,071 | \$56,528 | 2024 |
| Arca Images Inc | FL | \$446,523 | President/treasurer | \$72,000 | \$80,403 | 2024 |
| Inner Arbor Trust Inc | MD | \$448,267 | President Ceo | \$60,000 | \$66,681 | 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 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 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 \$278–\$102,252; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$377,695); for reference, expenses \$441,554 and assets \$3,625,476.

ROLE MATCH Colleen Sands, reported title "Board Member", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

| BASIS | SUBJECT PERCENTILE |
|---|--------------------|
| Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default | 20 th |
| Total compensation (D + F), as reported (no adjustments) | 24 th |
| Reportable pay only (column D), adjusted | 22 nd |
| All sources (D + E + F), adjusted | 16 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 (Colleen Sands) 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 \$34,220 is reasonable (approximately the 20th 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.