

# Shabach Enterprise

Executive Director / CEO

EIN 680628982

TX · NTEE A65

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **S Denise Oneal, Executive Director / CEO** (\$5,500) against **every comparable organization** that fit the selection criteria — **202** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

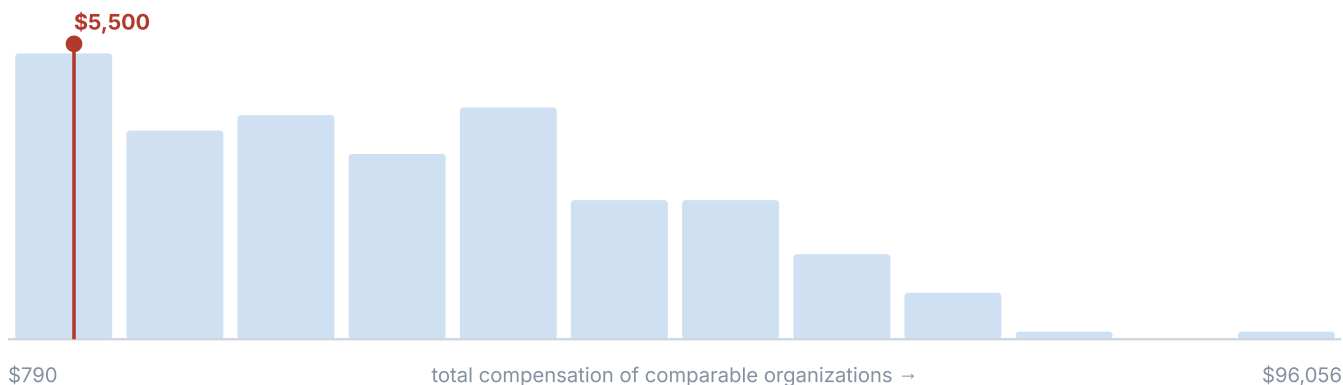
**Benchmarked executive:** S Denise Oneal — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$135,311 and \$302,935 — 0.67x to 1.50x the subject's \$201,957 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

**202** organizations qualified on sector, size, and geography → **202** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,294	\$11,924	\$27,049	\$42,721	\$55,558	\$5,500
---------	----------	----------	----------	----------	---------



## ■ 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 TX 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="#">North Street Playhouse Inc</a>	VA	\$202,483	Artistic Dir	\$20,800	<b>\$19,501</b>	2024
<a href="#">Matheatre Corporation</a>	WY	\$203,072	President	\$18,130	<b>\$18,851</b>	2024
<a href="#">Pittsburgh International Classic Theatre</a>	PA	\$200,248	Artistic Director	\$36,222	<b>\$34,171</b>	2025
<a href="#">Christian Performance Theatre Inc</a>	KS	\$200,199	Artistic Dir	\$9,499	<b>\$10,259</b>	2023
<a href="#">Spinning Tree Theatre</a>	MO	\$200,081	Ex-officio	\$35,845	<b>\$36,865</b>	2024
<a href="#">Delaware Children's Theatre Ltd</a>	DE	\$199,891	Vice President	\$30,000	<b>\$29,366</b>	2023
<a href="#">Classical Theatre Company</a>	TX	\$199,643	Executive Artistic Director, Treasurer	\$35,000	<b>\$33,120</b>	2025
<a href="#">St Marys Childrens Theatre Inc</a>	GA	\$204,728	Executive Dir.	\$9,583	<b>\$9,356</b>	2024
<a href="#">St John Community Theatre</a>	LA	\$204,923	Managing Director	\$14,033	<b>\$15,447</b>	2023
<a href="#">Black Repertory Theatre Of Kansas City</a>	MO	\$204,948	President Emeritus/ Executive Artistic Director/founder	\$51,416	<b>\$52,879</b>	2024
<a href="#">What A Do Theatre</a>	MI	\$198,941	Executive Di	\$53,109	<b>\$51,857</b>	2025
<a href="#">Lynnville Area Arts Association Inc</a>	TN	\$198,597	Executive Director	\$16,900	<b>\$17,759</b>	2023
<a href="#">Bright Lights Theatre</a>	TX	\$205,508	President And Exec Dir	\$17,750	<b>\$16,796</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dandylyon Drama</a>	WA	\$205,579	Artistic Director	\$31,973	<b>\$27,796</b>	2024
<a href="#">Fort Totten Little Theater Company</a>	ND	\$198,130	President	\$1,500	<b>\$1,646</b>	2023
<a href="#">Saltworks Theatre Company</a>	PA	\$206,405	Executive Director	\$71,749	<b>\$69,477</b>	2024
<a href="#">Evergreen Players Inc</a>	CO	\$207,078	Executive Director	\$58,055	<b>\$55,650</b>	2023
<a href="#">Restoration Stage Inc</a>	MD	\$207,234	Executive Dir	\$50,098	<b>\$46,822</b>	2023
<a href="#">Lakewood Community Players</a>	WA	\$196,531	Producing Artistic Director	\$4,928	<b>\$4,284</b>	2024
<a href="#">Enlightened Theatrics</a>	OR	\$195,716	Executive Director	\$65,000	<b>\$60,344</b>	2023
<a href="#">Bandit Theater</a>	WA	\$195,227	Executiveartistic Director	\$57,991	<b>\$51,904</b>	2023
<a href="#">Asbury Park Theater Company</a>	NJ	\$208,816	Executive Director	\$24,324	<b>\$21,088</b>	2024
<a href="#">Lunchtime Productions</a>	CA	\$209,049	Executive Dir.	\$42,834	<b>\$36,976</b>	2023
<a href="#">Story Theater Company</a>	IA	\$209,154	President	\$2,635	<b>\$2,801</b>	2024
<a href="#">Alton Little Theater Incorporated</a>	IL	\$194,676	Executive Director	\$36,050	<b>\$34,414</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	202 organizations. Compensation range \$790–\$96,056; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$201,957); for reference, expenses \$147,618 and assets \$63,594.
ROLE MATCH	S Denise Oneal, reported title "EXECUTIVE DIRECTOR", 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.
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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	12 <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 (S Denise Oneal) 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 202 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,500 is reasonable (approximately the 13<sup>th</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.