

# Skylight Theatre Company

Executive Director / CEO

EIN 954007314  
 CA · NTEE A650  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Armando Huipe, Executive Director / CEO** (\$85,000) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

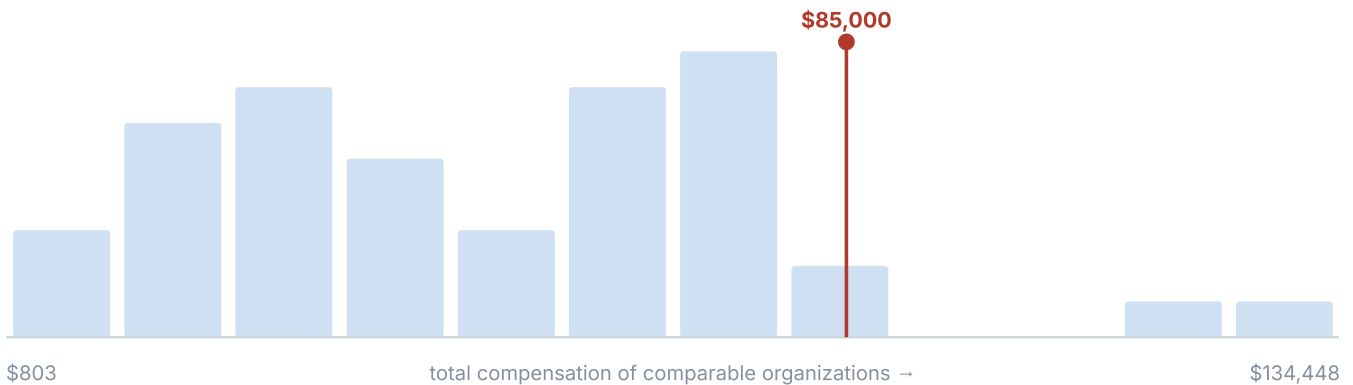
**Benchmarked executive:** Armando Huipe — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A650).
BUDGET	Total revenue between \$271,561 and \$607,974 — 0.67x to 1.50x the subject's \$405,316 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65) + CA + budget 0.67–1.5x revenue.

**43** organizations qualified on sector, size, and geography → **43** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,031	\$25,725	\$45,577	\$70,782	\$78,147	<b>\$85,000</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 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
<a href="#">Playwrights Foundation Inc</a>	CA	\$409,712	Exec Artisti	\$57,051	<b>\$57,051</b>	2024
<a href="#">Santa Monica Theatre Guild</a>	CA	\$397,778	Member	\$27,615	<b>\$27,615</b>	2024
<a href="#">Chico Theater Company Inc</a>	CA	\$412,854	Executive Dir.	\$138,005	<b>\$134,448</b>	2025
<a href="#">Center Stage Theatrical Productions</a>	CA	\$419,146	Artistic Dir	\$66,687	<b>\$66,687</b>	2024
<a href="#">Yorba Linda Spotlight Theater Company</a>	CA	\$391,469	Studio Manager	\$69,564	<b>\$69,564</b>	2024
<a href="#">Rocklin Community Theatre</a>	CA	\$422,636	Executive Director	\$22,709	<b>\$22,709</b>	2024
<a href="#">Sonoma Arts Live</a>	CA	\$387,782	President	\$3,325	<b>\$3,325</b>	2024
<a href="#">South Orange County Community Theatre</a>	CA	\$426,433	President	\$9,000	<b>\$8,768</b>	2025
<a href="#">Shakespeare By The Sea</a>	CA	\$431,335	Board Member	\$59,626	<b>\$59,626</b>	2024
<a href="#">Cyt Tri-valley Inc</a>	CA	\$433,816	Managing Director	\$40,455	<b>\$40,455</b>	2024
<a href="#">Golden Thread Productions</a>	CA	\$374,921	Exec Artist Dir	\$72,000	<b>\$72,000</b>	2024
<a href="#">Silicon Valley Shakespeare</a>	CA	\$435,774	Executive Director	\$40,000	<b>\$41,181</b>	2023
<a href="#">Ensemble Studio Theatre The La Project</a>	CA	\$372,384	Artistic Director	\$14,500	<b>\$14,928</b>	2023
<a href="#">Ojai Playwrights Conference</a>	CA	\$439,363	Managing Director	\$40,000	<b>\$40,000</b>	2024
<a href="#">New Art City Theatre</a>	CA	\$352,132	Founder/arti	\$23,500	<b>\$23,500</b>	2024
<a href="#">Playful People Productions</a>	CA	\$463,684	Executive Dir.	\$12,557	<b>\$12,557</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Theatre Forty</a>	CA	\$343,128	Secretary	\$61,354	<b>\$59,773</b>	2025
<a href="#">Jean Shelton Foundation</a>	CA	\$338,712	Executive Director	\$15,000	<b>\$15,000</b>	2024
<a href="#">Childrens Musical Theatreworks Inc</a>	CA	\$336,869	Executive Dir.	\$12,000	<b>\$12,000</b>	2024
<a href="#">Theatre Rhinoceros Inc</a>	CA	\$336,121	Executive Dir.	\$78,500	<b>\$76,477</b>	2025
<a href="#">Los Angeles Theatresports</a>	CA	\$333,547	Board Member	\$780	<b>\$803</b>	2023
<a href="#">Musical Youth Artist Repertory Theatre</a>	CA	\$332,871	President	\$75,955	<b>\$78,199</b>	2023
<a href="#">Theatre 831</a>	CA	\$494,859	Artistic Director	\$50,400	<b>\$51,889</b>	2023
<a href="#">Lights Up Theater Inc</a>	CA	\$315,600	Vice President	\$75,000	<b>\$75,000</b>	2024
<a href="#">Theatre Dybbuk</a>	CA	\$314,939	See Sch O	\$65,149	<b>\$65,149</b>	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 2024 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	43 organizations. Compensation range \$803–\$134,448; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$405,316); for reference, expenses \$480,788 and assets \$146,032.
ROLE MATCH	Armando Huipe, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	95 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	95 <sup>th</sup>
Reportable pay only (column D), adjusted	95 <sup>th</sup>
All sources (D + E + F), adjusted	93 <sup>rd</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 (Armando Huipe) 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 43 similarly situated organizations (Same NTEE sector (A65) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,000 is reasonable (approximately the 95<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.