

Los Angeles Theatresports

Executive Director / CEO

EIN 954374643
 CA · NTEE A65Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Dan O'connor, Executive Director / CEO** (\$780) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Dan O'connor — 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 (A65Z).

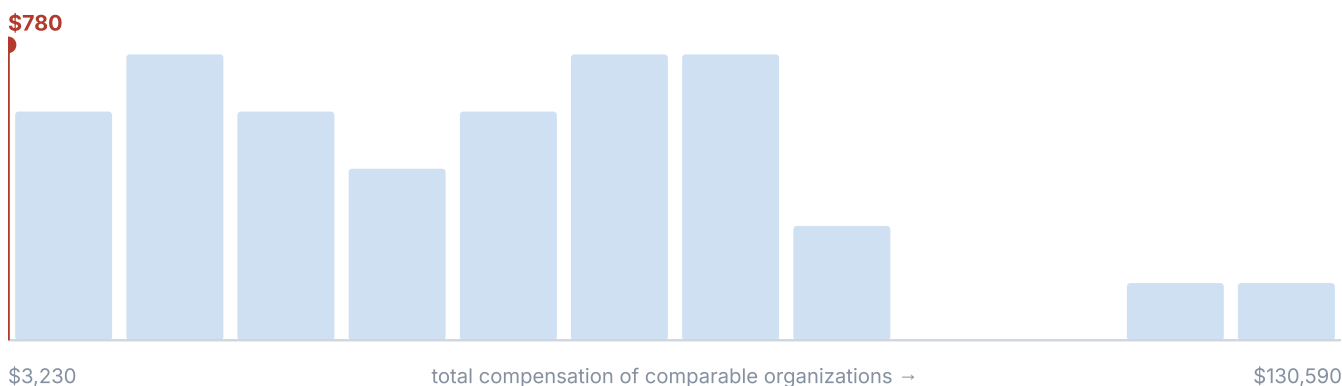
BUDGET Total revenue between \$223,476 and \$500,320 — 0.67x to 1.50x the subject's \$333,547 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A65) + CA + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography

→ **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,888

\$23,825

\$49,686

\$66,926

\$77,529

\$780



■ 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
Musical Youth Artist Repertory Theatre	CA	\$332,871	President	\$75,955	\$75,955	2023
Theatre Rhinoceros Inc	CA	\$336,121	Executive Dir.	\$78,500	\$74,282	2025
Childrens Musical Theatreworks Inc	CA	\$336,869	Executive Dir.	\$12,000	\$11,656	2024
Jean Shelton Foundation	CA	\$338,712	Executive Director	\$15,000	\$14,570	2024
Theatre Forty	CA	\$343,128	Secretary	\$61,354	\$58,058	2025
Lights Up Theater Inc	CA	\$315,600	Vice President	\$75,000	\$72,848	2024
New Art City Theatre	CA	\$352,132	Founder/arti	\$23,500	\$22,826	2024
Theatre Dybbuk	CA	\$314,939	See Sch O	\$65,149	\$63,280	2024
Rogue Artists Ensemble	CA	\$302,062	Artistic Director/interim Board Chair	\$30,876	\$29,990	2024
Yard Theater Inc	CA	\$296,182	President	\$31,150	\$31,150	2023
Ensemble Studio Theatre The La Project	CA	\$372,384	Artistic Director	\$14,500	\$14,500	2023
Golden Thread Productions	CA	\$374,921	Exec Artist Dir	\$72,000	\$69,934	2024
Improv Utopia	CA	\$289,594	Presidentceo	\$50,417	\$48,971	2024
Murphys Creek Theater Conservatory	CA	\$286,025	Vice President	\$65,000	\$65,000	2023
Sonoma Arts Live	CA	\$387,782	President	\$3,325	\$3,230	2024
Yorba Linda Spotlight Theater Company	CA	\$391,469	Studio Manager	\$69,564	\$67,568	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lower Bottom Playaz Inc	CA	\$273,901	Executive Director	\$111,275	\$111,275	2023
The Roots And Wings Project	CA	\$270,111	President	\$20,000	\$19,426	2024
Santa Monica Theatre Guild	CA	\$397,778	Member	\$27,615	\$26,823	2024
Skylight Theatre Company	CA	\$405,316	Executive Director	\$85,000	\$82,561	2024
Playwrights Foundation Inc	CA	\$409,712	Exec Artisti	\$57,051	\$55,414	2024
Chico Theater Company Inc	CA	\$412,854	Executive Dir.	\$138,005	\$130,590	2025
Common Ground Theatre	CA	\$252,965	Artist Director	\$30,280	\$29,411	2024
Center Stage Theatrical Productions	CA	\$419,146	Artistic Dir	\$66,687	\$64,774	2024
Rocklin Community Theatre	CA	\$422,636	Executive Director	\$22,709	\$22,057	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	34 organizations. Compensation range \$3,230–\$130,590; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$333,547); for reference, expenses \$342,247 and assets \$19,018.
ROLE MATCH	Dan O'connor, reported title " <i>Board Member</i> ", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	0 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 (Dan O'connor) 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 34 similarly situated organizations (Same NTEE sector (A65) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$780 is reasonable (approximately the 0th 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.