

Hancock County Childrens Choir Ltd

Executive Director / CEO

EIN 461997158

IN · NTEE A60

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Lisa Heady, Executive Director / CEO** (\$21,845) against **every comparable organization** that fit the selection criteria — **120** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

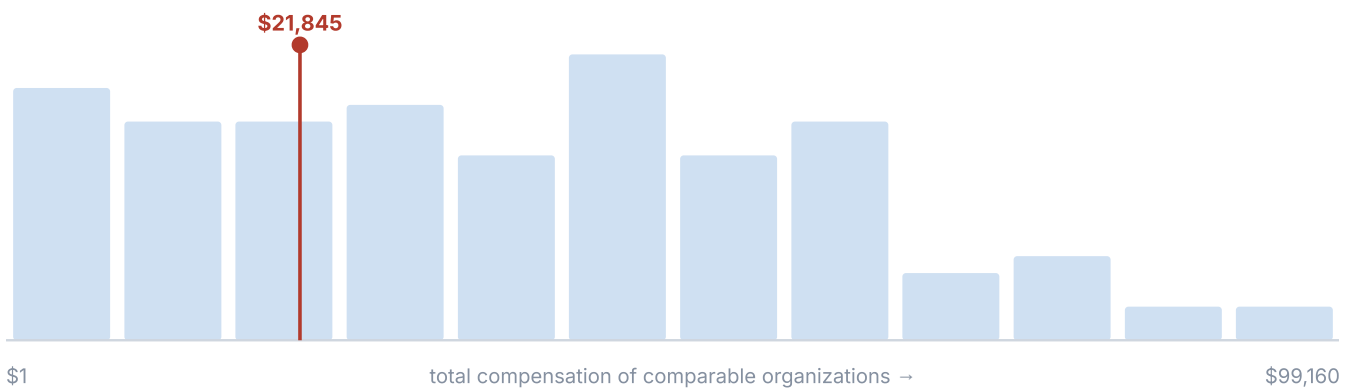
Benchmarked executive: Lisa Heady — reported title “Board Chair, Executive Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$151,177 and \$338,457 — 0.67x to 1.50x the subject's \$225,638 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

120 organizations qualified on sector, size, and geography → **120** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,255	\$19,441	\$38,189	\$55,229	\$66,765	\$21,845
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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 IN 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
Collide	TX	\$224,510	Artistic Dir	\$47,000	\$44,582	2024
Resonance Works	PA	\$223,259	Board Member	\$600	\$567	2024
Wonderlust Productions	MN	\$223,119	Board Member And Co-artistic Director	\$44,750	\$43,169	2023
Mosaic Steel Orchestra	VA	\$222,867	President	\$70,763	\$66,704	2023
The Square Foot Theatre Company Inc	CT	\$222,033	Excutive Director & Co-founder	\$12,379	\$11,332	2023
Vineyard Arts Project Limited	MA	\$221,556	Founder And Artistic Director	\$97,846	\$85,840	2023
Base Academy Of Music	MO	\$220,833	Executive Director	\$29,692	\$29,821	2024
Bach Society Of Dayton Inc	OH	\$230,536	Music Director	\$15,000	\$14,677	2025
Corrib Theatre	OR	\$219,389	Managing Director	\$63,358	\$57,441	2023
Columbia Basin Allied Arts	WA	\$231,970	Executive Di	\$40,126	\$34,066	2024
Pegasus Musical Society	TX	\$233,365	Artistic Director	\$51,000	\$48,377	2024
Cerimon House	OR	\$233,601	Artistic Director	\$88,269	\$80,026	2023
Professional Theatre And Dance	IL	\$234,365	Artistic Dir	\$50,112	\$45,513	2025
Opera Project Columbus Inc	OH	\$216,683	Secretary	\$7,600	\$7,858	2023
Bruka Theater Of The Sierra Inc	NV	\$215,521	Executive Director	\$28,620	\$28,007	2023
Steel City Improv Theater	PA	\$215,164	Interim Executive Director	\$60,370	\$58,774	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
East Side Arts Council	MN	\$213,627	Executive Dir.	\$40,810	\$38,239	2024
Detroit Puppet Company	MI	\$237,682	Board Member	\$30,727	\$30,075	2024
Blackstone River Theatre	RI	\$213,507	Executive Director	\$72,538	\$67,905	2023
Freed Performing Arts Inc	FL	\$211,849	President	\$36,000	\$33,017	2023
Dramaworks A Ca Nonprofit Benefit Corp	CA	\$239,759	Vice President	\$18,000	\$15,175	2023
Experiments In Opera	NY	\$211,152	Executive Director	\$12,000	\$10,018	2025
Ovation Theatre	CA	\$209,509	Executive Director	\$53,750	\$44,012	2024
Theatre Art For Kids	NE	\$208,967	President	\$23,333	\$23,798	2024
Our Fabulous Variety Show Inc	NY	\$208,492	Executive Di	\$33,648	\$28,089	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	120 organizations. Compensation range \$1–\$99,160; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$225,638); for reference, expenses \$199,622 and assets \$108,406.
ROLE MATCH	Lisa Heady, reported title <i>"Board Chair, Executive Director"</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.
RELATED-ORG PAY	2 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	28 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	28 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 (Lisa Heady) 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 120 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,845 is reasonable (approximately the 28th 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.