

# Carolina Youth Symphony

Executive Director / CEO

EIN 570638017  
 SC · NTEE A69Z  
 FY ending 2023-06-30  
**June 9, 2026**

This analysis benchmarks the total compensation of **Lee Elmore, Executive Director / CEO** (\$28,119) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 16<sup>th</sup> percentile of comparable organizations** below the typical range for comparable organizations

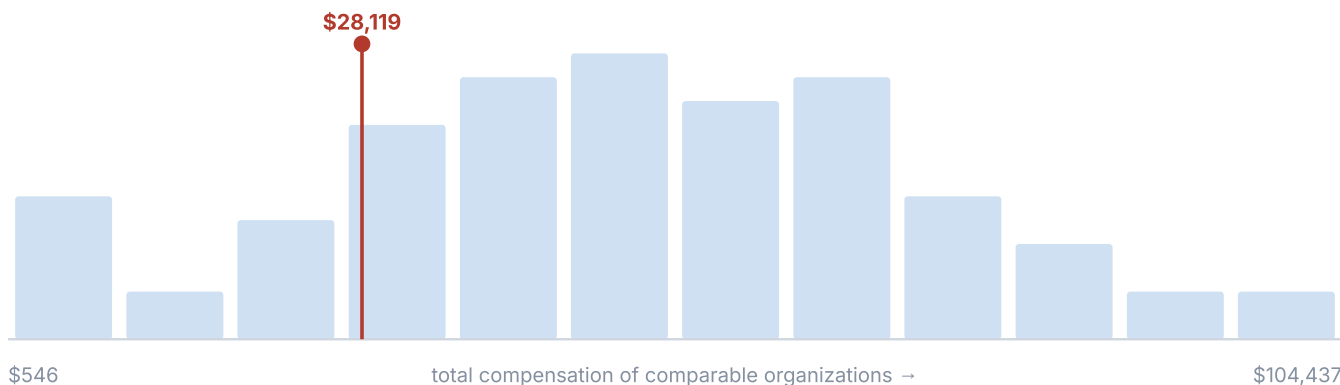
**Benchmarked executive:** Lee Elmore — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A69Z).
BUDGET	Total revenue between \$262,804 and \$588,369 — 0.67x to 1.50x the subject's \$392,246 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A69), nationwide + budget 0.67–1.5x revenue.

**80** organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,837	\$33,360	\$48,800	\$63,541	\$77,280	<b>\$28,119</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 SC 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="#">Westchester Philharmonic Inc</a>	NY	\$394,271	Executive & Artistic Director	\$96,544	<b>\$83,624</b>	2023
<a href="#">Skagit Symphony</a>	WA	\$398,201	Executive Director	\$50,589	<b>\$42,170</b>	2024
<a href="#">Southwest Michigan Symphony Orchestra</a>	MI	\$378,879	Executive Director	\$38,958	<b>\$38,544</b>	2023
<a href="#">New England Symphonic Ensemble Inc</a>	MD	\$407,567	President	\$23,100	<b>\$20,701</b>	2023
<a href="#">The Discovery Orchestra Inc</a>	NJ	\$408,264	Executive Director	\$99,157	<b>\$80,303</b>	2025
<a href="#">Idaho State Civic Symphony</a>	ID	\$409,838	Executive Di	\$551	<b>\$546</b>	2024
<a href="#">Lynchburg Symphony Orchestra Inc</a>	VA	\$373,877	Executive Director	\$36,593	<b>\$32,896</b>	2024
<a href="#">Bismarck-mandan Orchestral Association</a>	ND	\$371,459	Board Member/ Music Direct	\$64,006	<b>\$65,398</b>	2024
<a href="#">Yarnwire Inc</a>	NY	\$371,254	Executive Director	\$66,350	<b>\$55,821</b>	2024
<a href="#">The Orchestra &amp; Community Choral</a>	NV	\$414,291	Executiveartistic Director	\$82,532	<b>\$77,024</b>	2024
<a href="#">Black Pearl Chamber Orchestra Inc</a>	PA	\$415,379	President	\$112,482	<b>\$104,437</b>	2024
<a href="#">Heartland Festival Orchestra</a>	IL	\$366,821	Trustee	\$86,950	<b>\$79,588</b>	2024
<a href="#">Eureka Symphony</a>	CA	\$366,053	Artistic Director/conductor	\$40,000	<b>\$31,330</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Ridgefield Symphony Orchestra Inc</a>	CT	\$365,834	Executive Director	\$60,000	<b>\$52,378</b>	2024
<a href="#">Chamber Orchestra Of New York</a>	NY	\$364,933	Music Director	\$52,500	<b>\$44,170</b>	2024
<a href="#">Oregon Symphony Association In Salem</a>	OR	\$424,281	President	\$24,474	<b>\$21,786</b>	2023
<a href="#">Juneau Symphony Inc</a>	AK	\$358,417	Executive Di	\$68,933	<b>\$63,172</b>	2023
<a href="#">Bridge Leadership Academy</a>	MO	\$426,622	Ceo	\$83,667	<b>\$84,943</b>	2023
<a href="#">Santa Monica Youth Orchestra</a>	CA	\$355,404	Executive Director	\$85,378	<b>\$68,641</b>	2024
<a href="#">Enid Symphony Association</a>	OK	\$354,358	Music Director/ Ceo	\$40,600	<b>\$41,623</b>	2024
<a href="#">Citymusic Cleveland Inc</a>	OH	\$430,152	Executive Director	\$75,000	<b>\$76,144</b>	2023
<a href="#">Dream Orchestra Inc</a>	CA	\$353,195	President	\$60,000	<b>\$49,663</b>	2023
<a href="#">Tuscaloosa Symphony Association Inc</a>	AL	\$432,019	Executive Director	\$69,652	<b>\$72,129</b>	2023
<a href="#">Fredericksburg Symphony Orchestra</a>	VA	\$351,726	Executive Di	\$25,666	<b>\$23,754</b>	2023
<a href="#">Lagrange Symphony Orchestra Inc</a>	GA	\$437,714	Executive Di	\$60,000	<b>\$56,170</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

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PEER COUNT	80 organizations. Compensation range \$546–\$104,437; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$392,246); for reference, expenses \$410,022 and assets \$614,372.
ROLE MATCH	Lee Elmore, reported title " <i>Executive Dir.</i> ", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	16 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	16 <sup>th</sup>
Reportable pay only (column D), adjusted	16 <sup>th</sup>
All sources (D + E + F), adjusted	14 <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

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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 (Lee Elmore) 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 80 similarly situated organizations (Same NTEE sector (A69), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,119 is reasonable (approximately the 16<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.