

Hill Country Youth Orchestras Inc

Executive Director / CEO

EIN 742911522

TX · NTEE A68

FY ending 2024-05-31

June 9, 2026

This analysis benchmarks the total compensation of **Patricia Lee, Executive Director / CEO** (\$41,166) against **every comparable organization** that fit the selection criteria — **114** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

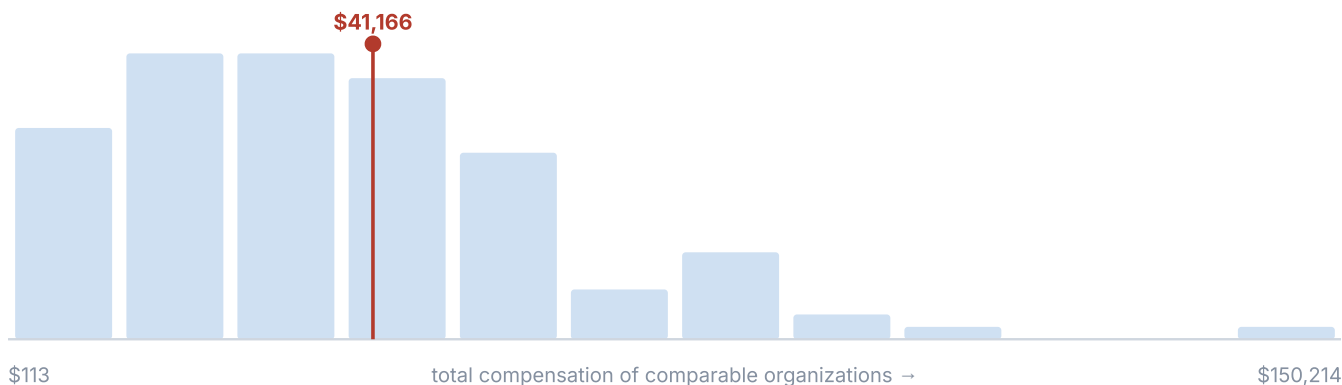
Benchmarked executive: Patricia Lee — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$124,078 and \$277,788 — 0.67x to 1.50x the subject's \$185,192 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

114 organizations qualified on sector, size, and geography → **114** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,306	\$18,179	\$34,182	\$51,410	\$73,966	\$41,166
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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 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
Women In Music Inc	NY	\$185,771	President	\$12,000	\$10,840	2024
Roots Of American Music	OH	\$183,683	Executive Di	\$70,000	\$74,118	2024
Washington Metropolitan	VA	\$187,379	Executive Di	\$30,000	\$28,957	2024
Sacraprofana Inc	CA	\$188,463	Director	\$2,000	\$1,777	2023
Capitol Hill Jazz Foundation	DC	\$181,291	Executive Di	\$46,519	\$42,014	2023
Alabama June Jam Inc	AL	\$180,835	Executive Officer	\$75,000	\$78,912	2025
Red Cedar Chamber Music	IA	\$190,279	Executive Di	\$37,561	\$41,114	2024
Joy For Generations	TN	\$191,568	President	\$10,200	\$11,035	2023
New Choral Society Of Central Westchester	NY	\$193,599	Executive Director	\$18,500	\$17,205	2023
Anthropos Arts	TX	\$195,584	Executive Officer	\$58,333	\$58,333	2024
Laguna Beach Live	CA	\$174,133	Ceo	\$42,000	\$36,256	2024
Make Music Nola	LA	\$197,775	Executive Director	\$90,268	\$96,805	2025
Texas Early Music Project	TX	\$172,531	Artistic Director	\$24,550	\$28,418	2021
Indexical Inc	CA	\$171,200	Executive Di	\$48,954	\$42,259	2024
The Coleman Chamber Music Association	CA	\$171,101	Executive Director	\$85,273	\$73,610	2024
International Horn Society	CA	\$199,373	Executive Director	\$44,000	\$37,982	2024
The Spk Academy Of Music Inc	AZ	\$199,553	Director	\$27,300	\$26,247	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Women In The Arts Inc National Womens	IL	\$170,731	President	\$2,800	\$2,833	2023
Tunefoolery Music Inc	MA	\$170,482	Sec. (From 11/2024) (Treas. Prior)/co-exec. Dir.	\$13,060	\$11,430	2025
St Marys Music Academy	NC	\$170,173	Director	\$33,000	\$34,087	2024
Indian Music Society Of Houston	TX	\$200,686	Tabla Teacher	\$145,904	\$150,214	2023
La Donna Musicale Inc	MA	\$200,800	Executive Di	\$58,150	\$52,238	2024
Chiarina	DC	\$201,516	Co-president	\$34,750	\$29,699	2025
Methow Music Festival Association	WA	\$201,532	Executive Director	\$10,540	\$9,434	2024
Camfel Productions Inc	CA	\$166,635	President	\$53,677	\$46,336	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 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 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.

■ Sample, role match & sensitivity

PEER COUNT	114 organizations. Compensation range \$113–\$150,214; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$185,192); for reference, expenses \$242,510 and assets \$708,588.
ROLE MATCH	Patricia Lee, 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 2 peers 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	60 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	59 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 (Patricia Lee) 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 114 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,166 is reasonable (approximately the 60th 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.