

Healthy Smiles For Me Inc

Executive Director / CEO

EIN 264349552

ME · NTEE E30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cindy Leavitt, Executive Director / CEO** (\$35,000) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Cindy Leavitt — reported title “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 (E30).
BUDGET	Total revenue between \$165,928 and \$371,481 — 0.67x to 1.50x the subject's \$247,654 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E30), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography → **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,244	\$42,611	\$60,640	\$79,451	\$138,767	\$35,000
----------	----------	----------	----------	-----------	----------



■ 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 ME 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
Occupational And Environmental	RI	\$250,334	Administrator	\$145,206	\$139,048	2024
Park Street Healthshare Inc	VT	\$244,879	Executive Dir.	\$65,666	\$67,956	2023
Main Line Health Integrative And Functional	PA	\$251,842	Chairman & Trustee	\$597,253	\$612,371	2023
Good Samaritan Clinic	SC	\$253,198	Executive Director	\$92,000	\$95,850	2024
Dental Care In Your Home Inc	NM	\$253,808	Executive Director	\$43,098	\$47,660	2023
Partnership For Healthy Central	OK	\$255,391	Han Program Manager	\$65,877	\$74,582	2023
Wings Of Humanity Inc	AZ	\$255,729	President & Ceo	\$95,004	\$93,940	2023
Leap Pediatric And Adolescent Care	MN	\$259,086	President	\$13,950	\$13,766	2024
Excellent Inc	MI	\$233,029	Administrator/president	\$76,000	\$80,654	2023
Aspirus Medical Group	WI	\$264,621	President & Ceo Aspirus	\$311,110	\$334,061	2023
Wellness Tree Community Clinic	ID	\$229,432	Executive Dir.	\$82,987	\$85,890	2025
Northeastern Anesthesia Of New Jersey Pc	NY	\$228,503	Ceo	\$70,612	\$65,604	2023
Hackett Hemwall Patterson Foundatio	WI	\$268,383	President	\$29,000	\$30,246	2024
Willa Carson Health And Wellness Center Inc	FL	\$272,601	Executive Director	\$66,300	\$62,200	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Endorphin Power Company	NM	\$276,372	Executive Di	\$61,316	\$65,860	2024
San Joaquin Family Healthcare	CA	\$279,284	Cfo	\$3,043	\$2,624	2024
Behome Partners	PA	\$279,692	Chairman	\$39,302	\$40,297	2023
World Health Dental Organization	WA	\$282,073	Executive Director	\$50,004	\$44,709	2024
Risen Wellness	TN	\$288,010	President	\$131,924	\$138,485	2024
Nelson County Community Clinic Inc	KY	\$288,544	Executive Director	\$34,881	\$38,530	2023
The Human Body Shop Inc	NM	\$206,477	Secretary	\$4,783	\$5,137	2024
The Colorado Mission Of Mercy	CO	\$288,839	Executive Director	\$59,925	\$59,079	2023
The Metrowest Free Medical Program Inc	MA	\$204,824	Executive Director	\$60,000	\$53,845	2024
Home-health Care Partners	NY	\$200,887	Executive Di	\$142,496	\$128,591	2024
Four Rivers Health Care	OR	\$200,327	Executive Director	\$60,000	\$57,288	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 **46** organizations. Compensation range \$2,624–\$612,371; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$247,654); for reference, expenses \$193,578 and assets \$156,240.
ROLE MATCH	Cindy Leavitt, reported title " <i>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	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	15 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	13 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 (Cindy Leavitt) 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 46 similarly situated organizations (Same NTEE sector (E30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,000 is reasonable (approximately the 15th 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.