

The Dental Health Theatre Inc

Executive Director / CEO

EIN 753018876

MO · NTEE B90

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dr Kourtenay Green, Executive Director / CEO** (\$42,750) against **every comparable organization** that fit the selection criteria — **166** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

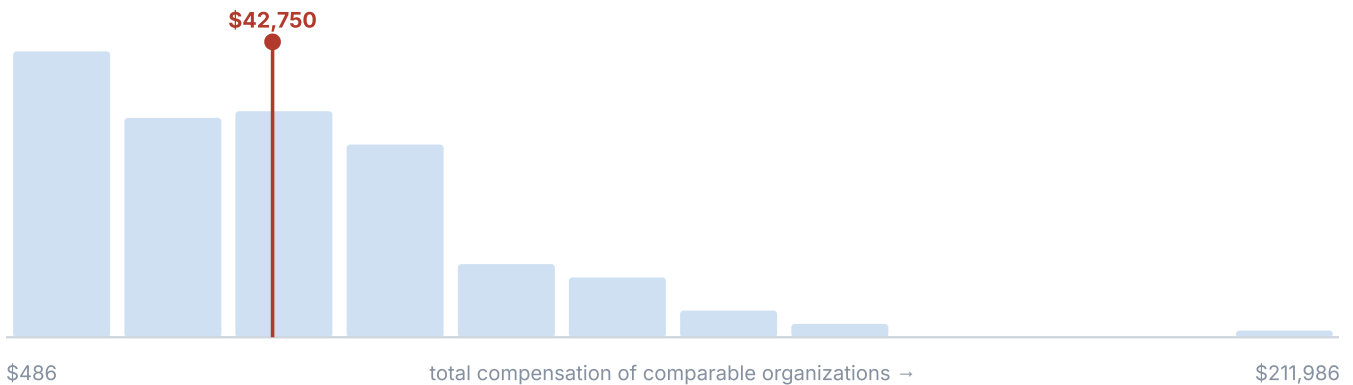
Benchmarked executive: Dr Kourtenay Green — reported title “CO-EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

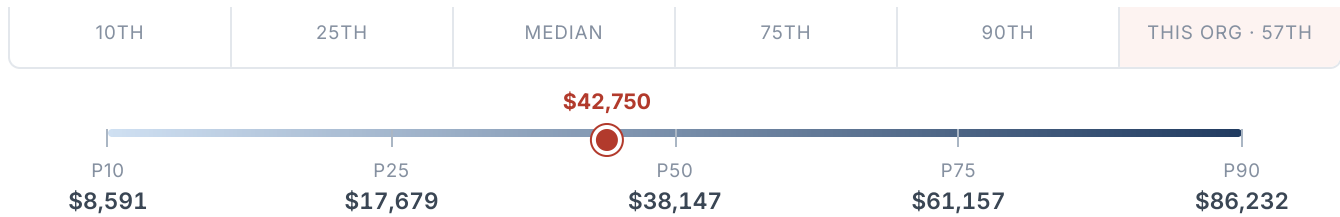
SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$99,184 and \$222,055 — 0.67x to 1.50x the subject's \$148,037 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

166 organizations qualified on sector, size, and geography → **166** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,591	\$17,679	\$38,147	\$61,157	\$86,232	\$42,750
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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 MO 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
The Machon Inc	MD	\$148,077	Director	\$22,566	\$19,348	2024
New Leaf Collaborative	CA	\$148,557	Executive Director	\$12,300	\$10,028	2023
The Blink Foundation Inc	FL	\$147,192	President	\$63,000	\$55,878	2023
Monterey County Office Of Education	CA	\$146,573	Cfo	\$60,897	\$49,648	2023
Women Empowering Nations Inc	OK	\$150,850	Executive Director	\$66,995	\$67,652	2024
laapa Foundation	FL	\$151,115	President And Ceo	\$41,231	\$36,570	2023
Akademia Jana Pawla li - Polish	NJ	\$151,444	Director	\$5,600	\$4,585	2024
Mine Hill Educational Foundation	NJ	\$143,522	President	\$4,775	\$3,809	2025
Musicians For Education Inc	CA	\$143,416	President/sec	\$48,555	\$38,450	2024
Wonder Institute	WY	\$153,430	Director Of Wonder Lab	\$91,875	\$92,887	2023
The Ana Grace Project Inc	CT	\$153,958	Executive Director	\$65,000	\$57,541	2023
Youth Of The Diaspora	MD	\$154,314	Co Founder	\$21,380	\$18,331	2024
The Audacia Foundation Inc	NY	\$141,693	President An	\$248,472	\$211,986	2023
Plantpure Communities Inc	NC	\$141,520	President	\$40,000	\$37,902	2024
School Mindfulness Project	PA	\$156,248	Founder/ceo	\$54,545	\$51,356	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rural Alliance	WA	\$139,800	President	\$82,202	\$67,492	2024
The Gardiner Foundation	NY	\$139,362	President	\$4,000	\$3,315	2024
Creating Positive Relationships Inc	IN	\$157,232	Executive Director	\$52,428	\$49,396	2025
Integral Steps Inc	CO	\$159,090	Ex Officio, Interim Executive Director	\$8,890	\$7,817	2024
Cfrg Newco Inc	NY	\$159,797	Executive Director	\$10,585	\$8,771	2024
Family Biz Builder	MS	\$160,005	Ceo	\$19,500	\$19,917	2024
Germination Project	PA	\$135,253	Executive Di	\$96,000	\$90,388	2023
Southwest Education Alliance Inc	NC	\$160,825	Secretary	\$70,000	\$64,620	2025
Montezuma Schools Inc	AZ	\$134,683	Manager	\$21,000	\$19,068	2023
Stamford Polish Saturday School Inc	CT	\$134,652	Director Of Spss	\$9,781	\$8,410	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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 **166** organizations. Compensation range \$486–\$211,986; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$148,037); for reference, expenses \$291,594 and assets \$797,413. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Dr Kourtenay Green, reported title " <i>CO-EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 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	57 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	49 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 (Dr Kourtenay Green) 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 166 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,750 is reasonable (approximately the 57th 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.