

Horizons Unlimited Inc

Executive Director / CEO

EIN **010431293**
 ME · NTEE P33Z
 FY ending 2023-09-30
June 9, 2026

This analysis benchmarks the total compensation of **Debra Johnston, Executive Director / CEO** (\$11,400) against **every comparable organization** that fit the selection criteria — **156** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

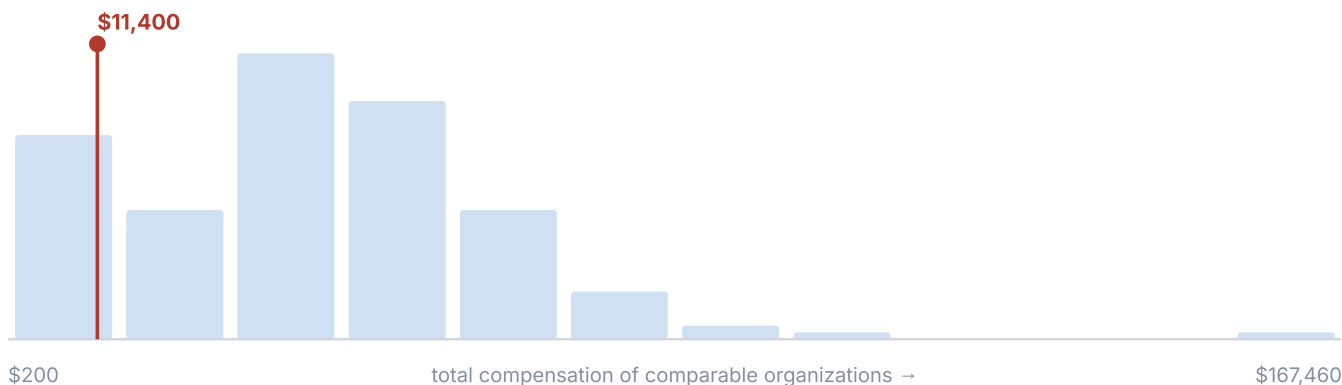
Benchmarked executive: Debra Johnston — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$138,887 and \$310,942 — 0.67x to 1.50x the subject's \$207,295 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

156 organizations qualified on sector, size, and geography → **156** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,296	\$20,837	\$37,452	\$51,687	\$63,809	\$11,400
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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 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
Grandmothers House Of San Luis Obispo County	CA	\$207,192	Director	\$60,205	\$51,917	2023
Little Busy Bodies Daycare Inc Nfp	IL	\$207,410	Director/lead Teacher	\$6,000	\$5,722	2024
Tullahoma Day Care Center Inc	TN	\$207,826	Director	\$54,498	\$55,566	2024
Wapakoneta Children's Learning Cent	OH	\$206,601	Admin / Dire	\$38,080	\$38,114	2025
Larry Kings Clubhouse Childrens	NC	\$204,986	Executive Dir.	\$67,915	\$70,080	2023
Successful Children Learning Center Ii	MD	\$210,269	President	\$33,203	\$31,000	2023
Greenacres Child Care Center	TX	\$210,721	President	\$34,563	\$33,536	2024
Keeps Inc	NY	\$210,746	Executive Director	\$84,150	\$73,760	2024
Care And Share Day Homes Inc	GA	\$210,774	Director	\$76,282	\$74,399	2024
Church Street Community Ltd	NY	\$203,463	Director	\$33,850	\$29,671	2024
Telluride Preschool And Daycare Inc	CO	\$211,454	President/director	\$65,148	\$62,385	2023
Teach & Learn Childcare Inc	OH	\$203,003	Director	\$24,050	\$25,439	2023
First United Methodist Church	SC	\$211,830	Director	\$37,019	\$38,568	2023
Chicago Latvian Child Care And Preschool	IL	\$202,749	Director	\$50,033	\$49,122	2023
Cornerstone Association Of Ministers And Educators Inc	TX	\$202,695	Vice President	\$12,000	\$11,644	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Country Living Learning Center	CO	\$202,409	Center Director	\$37,894	\$36,287	2023
Stacyville Kids Care Inc	IA	\$212,849	Director	\$47,690	\$50,652	2024
Crestline Child Care Inc	OH	\$201,072	Director	\$42,798	\$43,970	2024
Community Childhood Learning Place	ME	\$200,452	President	\$200	\$200	2023
Cooperation Station	MN	\$199,204	Director	\$43,468	\$42,894	2023
Ortega Trail Youth Center Inc	CA	\$198,831	Secretary	\$53,281	\$45,947	2023
Native American Child Care Center Inc	IA	\$198,432	Executive Director	\$54,998	\$60,139	2023
Center City Academy Inc	KS	\$197,304	Development Director	\$65,000	\$68,116	2024
Childrens Garden Preschool	GA	\$217,679	Executive Director	\$64,000	\$60,812	2025
Big Wonder Child Care	MN	\$218,189	Executive Dir.	\$37,361	\$35,810	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 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 156 organizations. Compensation range \$200–\$167,460; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$207,295); for reference, expenses \$207,440 and assets \$49,392.

ROLE MATCH Debra Johnston, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	5 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	14 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	16 th
All sources (D + E + F), adjusted	14 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 (Debra Johnston) 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 156 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,400 is reasonable (approximately the 14th 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.