

Island Nursing Home Inc

Executive Director / CEO

EIN 510172239

ME · NTEE E91Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Deborah Adkins, Executive Director / CEO** (\$63,336) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

Benchmarked executive: Deborah Adkins — reported title "FINANCE CONT", 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 (E91Z).
BUDGET	Total revenue between \$128,497 and \$287,682 — 0.67x to 1.50x the subject's \$191,788 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E91), nationwide + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,506	\$16,521	\$36,325	\$72,878	\$119,893	\$63,336
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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
The Good Shepherd Lutheran Foundation	MN	\$192,667	President/ceo/administrato	\$24,601	\$24,993	2023
Evangelical Services For The Aging	PA	\$180,374	President And Ceo	\$23,407	\$23,999	2023
Open Doors Adult Day Care Center	MO	\$179,920	Director	\$36,000	\$38,078	2024
Holy Family Villa	IL	\$204,214	Secretary	\$46,301	\$44,287	2025
Angels' Place Inc	LA	\$205,633	Executive Director	\$69,883	\$76,848	2024
Bethel Lutheran Home Foundation	SD	\$220,885	Blh Administrator	\$1,948	\$2,147	2024
Seacoast Nursing And Rehabilitation	MA	\$160,545	Ttee/chair/pres (Ex-off) (Ceo, Bilh)	\$1,097,028	\$984,486	2024
Hermiston Rhf Housing Inc	CA	\$228,213	President/ceo	\$76,739	\$66,175	2024
Life Circle	NM	\$228,514	Executive Director	\$62,500	\$69,115	2023
Hsc Community Services Inc	CT	\$141,493	President & Ceo	\$20,817	\$19,492	2024
Hubert Apartments Inc	FL	\$140,921	Ceo	\$38,719	\$36,325	2024
Nevins Community Services Inc	MA	\$247,078	President & Ceo	\$89,425	\$80,251	2024
St Paul's House And Health Care Center	IL	\$255,486	President & Ceo - Vice Chair	\$13,404	\$13,549	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southcoast Long-term Care Services Inc	MA	\$261,809	President & Ceo, Ex-officio (Until 1/2024)	\$310,296	\$278,463	2024
Serenity House Of Victor Inc	NY	\$263,335	Executive Director	\$82,490	\$76,640	2023
Spaces For Living	ND	\$267,612	Chief Executive Officer	\$11,097	\$12,521	2023
West Central Mo Willow Estates Inc	MO	\$281,237	Chief Executive Officer	\$24,797	\$25,553	2025
Vmp Foundation Inc	WI	\$285,016	Ceo	\$10,118	\$10,553	2024
Eastside Senior Care Inc	NY	\$285,220	Cfo	\$5,891	\$5,316	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 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	19 organizations. Compensation range \$2,147–\$984,486; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$191,788); for reference, expenses \$576,166 and assets \$3,448,766. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Deborah Adkins, reported title " <i>FINANCE CONT</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	15 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	63 rd
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	5 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 (Deborah Adkins) 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 19 similarly situated organizations (Same NTEE sector (E91), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,336 is reasonable (approximately the 63rd 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.