

Atlanta Water Association Inc

Executive Director / CEO

EIN 640504179

MS · NTEE Y22

FY ending 2025-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert Easley, Executive Director / CEO** (\$360) 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 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Robert Easley — 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 (Y22).

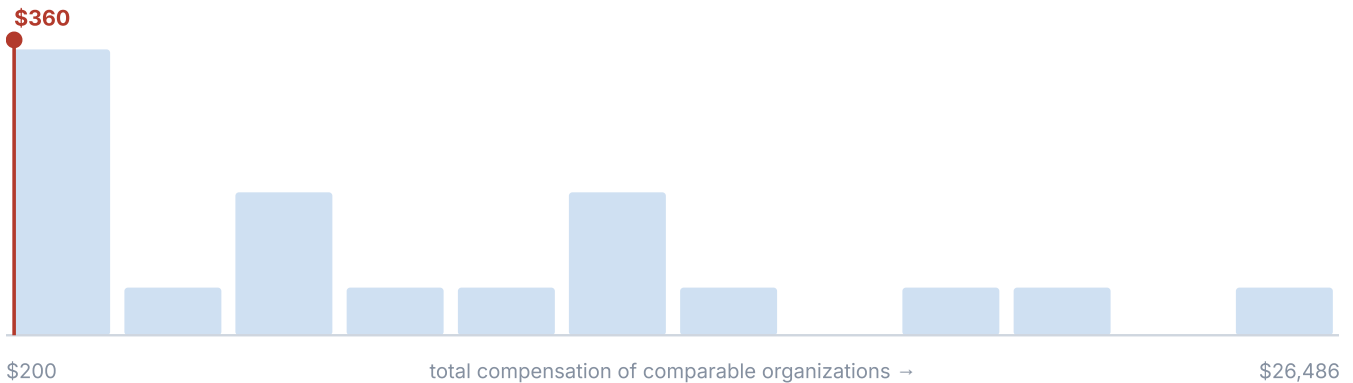
BUDGET Total revenue between \$91,993 and \$205,954 — 0.67x to 1.50x the subject's \$137,303 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Y22), nationwide + budget 0.67–1.5x revenue.

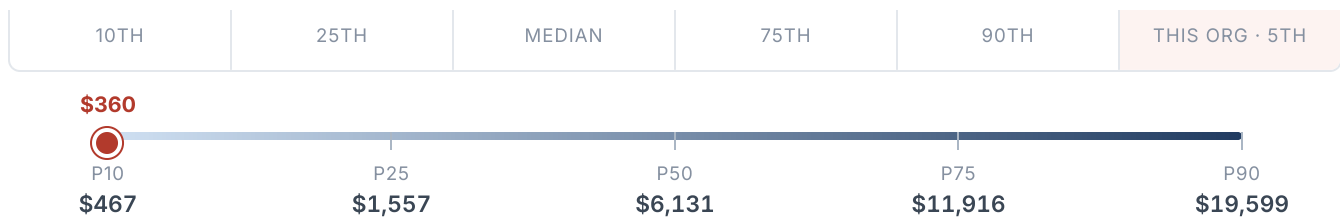
19 organizations qualified on sector, size, and geography

→ **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$467	\$1,557	\$6,131	\$11,916	\$19,599	\$360
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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 MS 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
Clark Shores Water Corporation	MA	\$130,712	President	\$3,160	\$2,694	2023
Hogan Water Corp	IN	\$130,135	President	\$200	\$200	2023
Valley Water Supply Corp	TX	\$128,209	Sec/treasurer	\$12,000	\$11,389	2023
New Escalante Irrigation Company	UT	\$147,158	President	\$500	\$485	2023
Penasco Mutual Domestic Water Consumers Association	NM	\$127,309	Director	\$26,719	\$26,486	2024
Gaines Trace Water District	MS	\$150,924	President	\$396	\$396	2025
South Kamas Irrigation Company	UT	\$154,509	Secretary	\$10,630	\$10,027	2024
Granada Water Association	CO	\$165,084	Secr Treas	\$16,900	\$14,935	2024
Trinity Knolls Mutual Water Company	CA	\$107,270	Chairman	\$15,225	\$12,117	2024
Mountain Lakes Water & Sewer	GA	\$170,394	President- P	\$600	\$572	2023
Janice Water Association Inc	MS	\$173,236	President	\$7,625	\$7,827	2024
Sailmail Association	CA	\$99,465	Secretary	\$25,200	\$20,055	2024
Nibley Blacksmith Fork Irrigation	UT	\$175,314	President	\$6,500	\$6,131	2024
Hemmi Road Water Association Inc	WA	\$181,043	President	\$1,031	\$829	2025
Paynes Water Association Inc	MS	\$92,428	Meter Reader	\$5,400	\$5,543	2024
Waterworks District #1 Of Morehouse	LA	\$185,816	President	\$2,250	\$2,284	2024
Lw Sewer Company	MO	\$200,481	Plant Operator	\$12,000	\$11,714	2024
Linville Haile Water System Inc	LA	\$203,428	Secretary	\$19,200	\$19,485	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Henry's Fork Groundwater District	ID	\$205,459	Chairman	\$6,150	\$6,030	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS cost of living and 2025 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 MS 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 \$200–\$26,486; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$137,303); for reference, expenses \$158,816 and assets \$424,547.

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

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	11 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 (Robert Easley) 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 (Y22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$360 is reasonable (approximately the 5th 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.