

Alabama Water System Inc

Executive Director / CEO

EIN 721212121

LA · NTEE W80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jan Perritt, Executive Director / CEO** (\$23,900) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

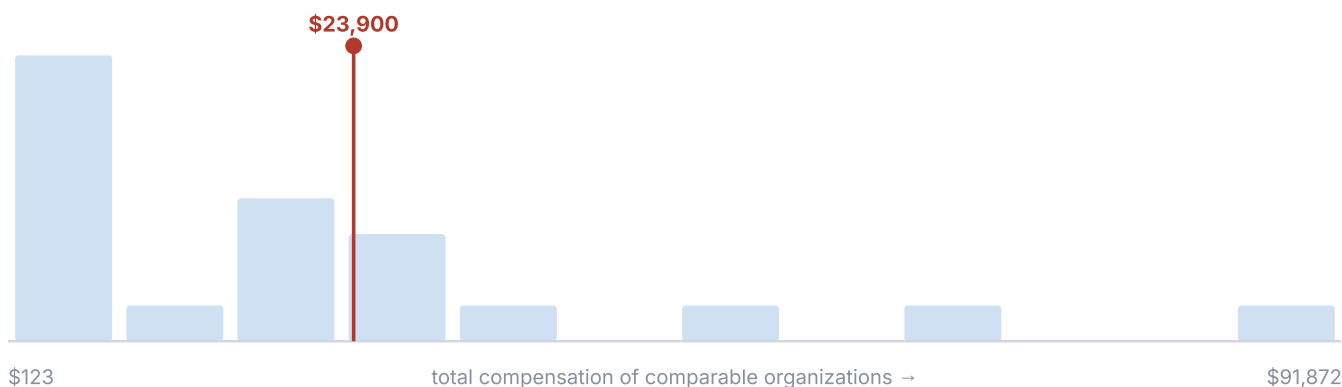
Benchmarked executive: Jan Perritt — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (W80).
BUDGET	Total revenue between \$193,467 and \$433,135 — 0.67x to 1.50x the subject's \$288,757 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (W80), nationwide + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$579	\$2,217	\$17,118	\$27,780	\$50,810	\$23,900
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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 LA 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
Suncoast Utility Contractors Association Inc	FL	\$288,574	Executive Director	\$75,000	\$63,986	2024
Roosevelt Lake Ranch Water System	WA	\$290,518	President	\$15,750	\$13,184	2023
North Tallahatchie Water Assn Inc	MS	\$302,881	Secretary/treasurer	\$19,940	\$20,168	2024
Acme Water Company Inc	UT	\$306,348	President	\$2,010	\$1,868	2024
Ptda Foundation	IL	\$261,016	Executive Director	\$27,174	\$24,978	2023
Lorena-lemon-burns Water Association	MS	\$254,198	President	\$600	\$607	2024
Graham East Water Supply Corp	TX	\$241,562	Secretary	\$18,354	\$16,673	2024
Los Tules Mutual Water Company	CA	\$239,926	Director	\$28,700	\$22,506	2024
Southwest Wayne Water Assoc Inc	MS	\$238,996	President	\$325	\$329	2024
Trenton Water Users Cooperative	ND	\$235,707	President	\$2,390	\$2,382	2024
Northwest Turfgrass Association	WA	\$232,382	Executive Director	\$32,515	\$27,218	2023
Prairie Village Water Trust	WI	\$231,474	Trustee	\$3,200	\$3,035	2024
American Fork Irrigation Co	UT	\$349,138	President And Watermaster	\$96,007	\$91,872	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Groom Creek Water Users Association	AZ	\$225,386	Officeoperations Mangr Past	\$37,500	\$32,752	2024
Marsha Water Supply Corporation	TX	\$212,265	President	\$32,435	\$29,465	2024
The Niwot Ditch Company	CO	\$207,506	Secretary	\$2,500	\$2,333	2022
Chiwawa Communities Association	WA	\$376,802	President	\$21,600	\$17,562	2024
Thorn Water Association Inc	MS	\$379,388	President	\$125	\$123	2025
Homewood Water Association Inc	MS	\$395,618	President	\$1,200	\$1,182	2025
New Brantner Extension Ditch Company	CO	\$415,464	Ditch Superintendent	\$56,667	\$49,346	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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	20 organizations. Compensation range \$123–\$91,872; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$288,757); for reference, expenses \$288,399 and assets \$2,692,436.
ROLE MATCH	Jan Perritt, 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	65 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	65 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 (Jan Perritt) 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 20 similarly situated organizations (Same NTEE sector (W80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,900 is reasonable (approximately the 65th 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.