

Caribou Acres Water

Executive Director / CEO

This analysis benchmarks the total compensation of **Shirley Lawson, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **50** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Shirley Lawson — reported title “Secretary/Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

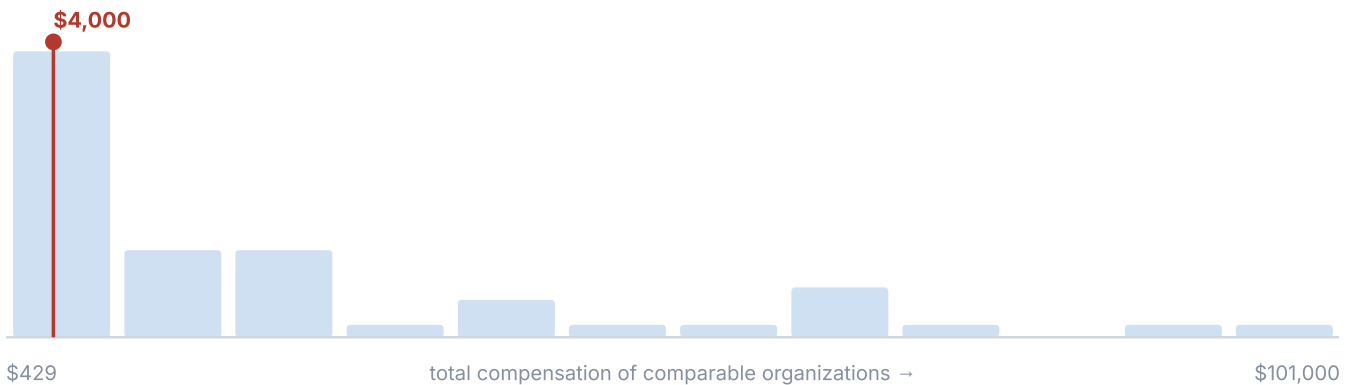
SECTOR Organizations sharing the subject's NTEE classification (W80).

BUDGET Total revenue between \$41,661 and \$93,273 — 0.67x to 1.50x the subject's \$62,182 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

50 organizations qualified on sector, size, and geography → **50** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,094	\$3,374	\$9,965	\$26,754	\$63,856	\$4,000
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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 ID 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
Council On Aviation Accreditation	AL	\$62,412	President	\$13,750	\$13,964	2024
Governor's Mansion Foundation	MS	\$62,500	Vice President	\$2,825	\$2,881	2025
Janet Johnston Housenick And	PA	\$61,111	Vp & Treas	\$4,500	\$4,343	2023
Eden Streets Inc	UT	\$59,562	Executive Director	\$1,000	\$937	2025
Verified Votingorg Inc	PA	\$58,775	Managing Director	\$7,678	\$7,410	2023
Veterans Of Foreign Wars Department Of	CA	\$58,540	Quarter Master	\$12,000	\$9,741	2024
Nebraska Association Of Former State Legislators	NE	\$58,432	Executive Director	\$1,000	\$1,011	2024
National Executive Forum Inc	MD	\$57,500	President	\$28,000	\$24,608	2024
Stamford Veterans Park Partnership Inc	CT	\$57,293	Executive Director	\$82,500	\$70,840	2025
Beyond Housingnhs Community Lending	MO	\$55,886	President	\$8,454	\$8,417	2024
Institute For International	MA	\$55,760	President	\$1,000	\$845	2024
Patriot Week Inc	MI	\$70,005	Executive Director	\$19,500	\$18,920	2024
Partners Making A Difference	MI	\$54,116	President	\$104,094	\$101,000	2024
Genius 100 Foundation Us	NY	\$53,600	Ceo Secretary And Director	\$48,600	\$41,283	2024
Cor Community Developpe	MO	\$70,827	Secretary	\$8,200	\$8,405	2023
Global Resource Connections Inc	IN	\$71,353	Secretary	\$25,410	\$25,190	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Valley Water Company	CO	\$52,473	Director	\$7,800	\$6,850	2025
American Legion Post #132 Emerson & Lane	ME	\$72,742	Commander	\$1,200	\$1,100	2025
Brave New Films Action Fund 501(c)4	CA	\$51,523	Cfo	\$4,390	\$3,563	2024
New Jersey Utility Shareholders	NJ	\$51,280	President	\$28,000	\$23,500	2024
Ten8 Project	MO	\$73,188	Executive Director	\$33,654	\$34,497	2023
Michigan Forest Association	MI	\$51,107	Executive Director	\$10,500	\$10,188	2024
Business Roundtable Action	DC	\$74,132	Executive Director & Director	\$78,625	\$64,859	2024
Kck 501 Minnesota All Inc	KS	\$49,987	Vice President	\$61,208	\$62,160	2024
American Legion	VT	\$74,473	First Vice Commander	\$3,348	\$3,261	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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	50 organizations. Compensation range \$429–\$101,000; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$62,182); for reference, expenses \$71,973 and assets \$396,243.
ROLE MATCH	Shirley Lawson, reported title " <i>Secretary/Treasurer</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	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	30 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	26 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 (Shirley Lawson) 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 50 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 30th 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.