

Janice Water Association Inc

Executive Director / CEO

EIN 931007235
 MS · NTEE Y22
 FY ending 2024-09-30
June 9, 2026

This analysis benchmarks the total compensation of **Thomas M Shattles, Executive Director / CEO** (\$7,625) 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 **60th** percentile of comparable organizations within the typical range

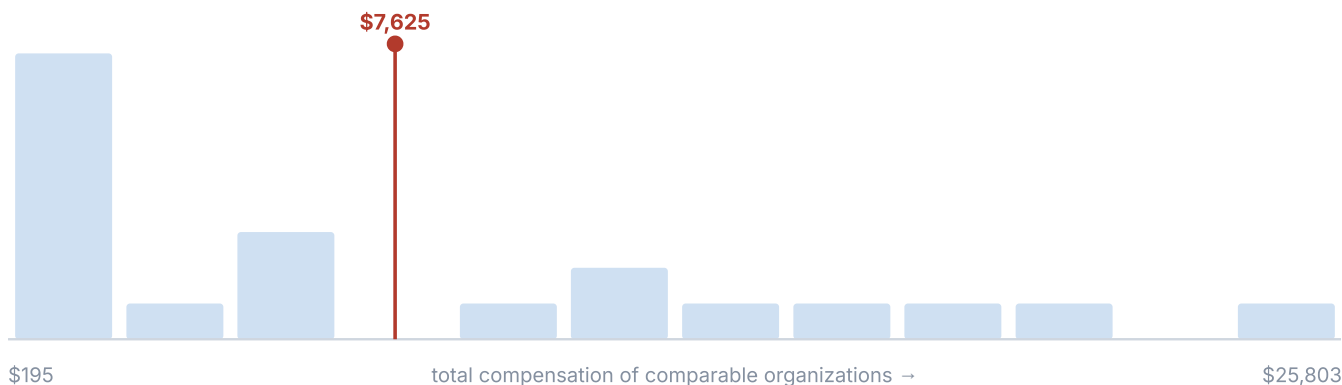
Benchmarked executive: Thomas M Shattles — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Y22).
BUDGET	Total revenue between \$116,068 and \$259,854 — 0.67x to 1.50x the subject's \$173,236 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Y22), 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



\$383	\$745	\$5,402	\$12,197	\$19,129	\$7,625
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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
Nibley Blacksmith Fork Irrigation	UT	\$175,314	President	\$6,500	\$5,973	2024
Mountain Lakes Water & Sewer	GA	\$170,394	President- P	\$600	\$558	2023
Hemmi Road Water Association Inc	WA	\$181,043	President	\$1,031	\$807	2025
Granada Water Association	CO	\$165,084	Secr Treas	\$16,900	\$14,550	2024
Waterworks District #1 Of Morehouse	LA	\$185,816	President	\$2,250	\$2,225	2024
South Kamas Irrigation Company	UT	\$154,509	Secretary	\$10,630	\$9,768	2024
Gaines Trace Water District	MS	\$150,924	President	\$396	\$386	2025
New Escalante Irrigation Company	UT	\$147,158	President	\$500	\$473	2023
Lw Sewer Company	MO	\$200,481	Plant Operator	\$12,000	\$11,412	2024
Linville Haile Water System Inc	LA	\$203,428	Secretary	\$19,200	\$18,983	2024
Henry's Fork Groundwater District	ID	\$205,459	Chairman	\$6,150	\$5,874	2024
Atlanta Water Association Inc	MS	\$137,303	President	\$360	\$351	2025
Clark Shores Water Corporation	MA	\$130,712	President	\$3,160	\$2,625	2023
Hogan Water Corp	IN	\$130,135	President	\$200	\$195	2023
Valley Water Supply Corp	TX	\$128,209	Sec/treasurer	\$12,000	\$11,096	2023
Penasco Mutual Domestic Water Consumers Association	NM	\$127,309	Director	\$26,719	\$25,803	2024
Indiantown Citrus Growers	FL	\$228,325	President	\$6,000	\$4,930	2025
Buffalo Water Association Inc	MS	\$231,618	Director	\$16,704	\$16,273	2025
Eastern Snake Plain Aquifer	ID	\$238,175	Director	\$21,399	\$20,439	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Stroud Township Volunteer Fire	PA	\$246,665	Secretary	\$2,400	\$2,149	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 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 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	20 organizations. Compensation range \$195–\$25,803; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$173,236); for reference, expenses \$189,628 and assets \$191,157.
ROLE MATCH	Thomas M Shattles, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	60 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	60 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 (Thomas M Shattles) 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 (Y22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,625 is reasonable (approximately the 60th 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.