

Blue Ocean Society For

Executive Director / CEO

EIN 020523308

NH · NTEE D31

FY ending 2024-04-30

June 13, 2026

This analysis benchmarks the total compensation of **Jennifer Kennedy, Executive Director / CEO** (\$78,096) against **every comparable organization** that fit the selection criteria — **631** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80th** percentile of comparable organizations within the typical range

Benchmarked executive: Jennifer Kennedy — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (D31).

BUDGET Total revenue between \$324,388 and \$726,243 — 0.67x to 1.50x the subject's \$484,162 (the band tightens as size grows).

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

631 organizations qualified on sector, size, and geography → **631** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,825	\$30,964	\$53,107	\$73,497	\$95,855	\$78,096
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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 NH 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
Marion County Humane Society	WV	\$484,308	Shelter Director	\$38,547	\$44,035	2025
The Ferndale Cat Shelter	MI	\$484,446	Executive Di	\$48,836	\$54,591	2024
Lukuru Wildlife Research Foundation	OH	\$483,545	President	\$60,000	\$68,824	2024
Martha's Vineyard Shellfish Group Inc	MA	\$484,958	Director	\$91,367	\$91,545	2023
Minnesota-wisconsin Chapter Foundation	MN	\$484,981	Executive Director	\$60,000	\$66,104	2023
Mustang Heritage Foundation	TN	\$483,027	Interim Executive Director	\$88,747	\$101,028	2024
Primates Peru	CA	\$485,879	Executive Director	\$128,154	\$119,846	2024
Resale To The Rescue Inc	IN	\$486,437	President	\$16,408	\$19,293	2023
Horses And Humans	OH	\$481,640	Executive Di	\$87,500	\$100,368	2024
Cozy Cat Cottage Adoption Center	OH	\$486,692	Executive Di	\$51,950	\$61,349	2023
New England Equine Rescue - North Inc	MA	\$487,105	President	\$52,091	\$50,695	2024
Alive Rescue Nfp	IL	\$487,183	President	\$63,846	\$69,986	2023
Progressive Animal Welfare Society	OH	\$481,137	Op. Man. Non	\$28,288	\$32,448	2024
Apex Protection Project	CA	\$487,387	Corrsp Sec	\$63,237	\$60,884	2023
Animal Helpers Retail Resale Store	SC	\$487,989	Store Manage	\$67,000	\$77,934	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Denkai Animal Sanctuary	CO	\$480,162	President	\$34,747	\$37,149	2023
Sanaga-yong Chimpanzee Rescue	OR	\$488,181	Exec Director/pres.	\$73,958	\$74,382	2024
The Humane Society Of East Texas	TX	\$479,258	Executive Di	\$1,500	\$1,625	2024
Phx Cat Cafe	AZ	\$478,659	Ceo	\$35,772	\$37,258	2024
Humane Society Of North Central low	IA	\$489,931	Director	\$30,845	\$36,576	2024
Save A Life Pet Rescue Inc	FL	\$478,316	President	\$28,800	\$29,301	2024
Foster Army Animal Rescue	CA	\$490,035	Director	\$30,820	\$28,822	2024
The Rescue Village Foundation	OH	\$478,016	Executive Director	\$9,385	\$11,083	2023
The Santa Barbara Bird Sanctuary	CA	\$478,007	Treasurer	\$36,000	\$34,660	2023
Columbus Dog Connection Inc	OH	\$490,686	Executive Di	\$50,416	\$57,830	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 631 organizations. Compensation range \$140–\$377,234; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$484,162); for reference, expenses \$384,597 and assets \$150,910.

ROLE MATCH	Jennifer Kennedy, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	80 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	76 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 (Jennifer Kennedy) 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 13, 2026, comparing compensation against 631 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,096 is reasonable (approximately the 80th 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 13, 2026.