

Hastings Animal Shelter Association Inc

Executive Director / CEO

EIN 460846489

NE · NTEE D20

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Jennie Theesen, Executive Director / CEO** (\$29,455) against **every comparable organization** that fit the selection criteria — **226** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations **within the typical range**

Benchmarked executive: Jennie Theesen — reported title “SHELTER MANAGER”, 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 (D20).

BUDGET Total revenue between \$121,002 and \$270,901 — 0.67× to 1.50× the subject's \$180,601 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue.

226 organizations qualified on sector, size, and geography

→ **226** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,741

\$15,086

\$27,550

\$43,968

\$61,931

\$29,455



● 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 NE 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
Animal Refuge Center Inc	KY	\$180,232	President	\$8,830	\$8,820	2024
Jans Rails To Trails Rescue Sanctuary	CA	\$179,982	Board Member	\$24,565	\$19,722	2024
Faithful Friends Pet Rescue And Rehoming	FL	\$181,527	Executive Director	\$41,471	\$36,222	2024
Small Dog Rescue Of New England Inc	RI	\$182,061	Executive Di	\$6,750	\$6,018	2024
Second Chance Animal Refuge Society	KS	\$178,970	President	\$18,000	\$18,080	2024
Kingman County Humane Society	KS	\$178,866	Shelter Manager/director	\$26,084	\$26,200	2024
Mastiffs To Mutts	PA	\$178,237	V.p./foster Mgr	\$9,400	\$8,715	2024
Stay-a-while Cat Shelter Inc	OH	\$183,198	Director	\$26,124	\$25,063	2025
Home For Friendless Animals Inc	IN	\$184,986	President	\$20,964	\$20,555	2024
Institute For Animal Happiness	NY	\$175,867	Executive Director	\$3,100	\$2,604	2024
Pawsibilities Animal Rescue	PA	\$186,093	Director	\$14,700	\$13,630	2024
Canine Classmates	TX	\$175,054	Ceo	\$69,833	\$64,948	2024
Mostly Mutts Inc	PA	\$174,650	President	\$42,000	\$38,942	2024
Pitiful Paws Rescue Inc	WV	\$187,257	Executive Director	\$4,675	\$4,706	2024
Utah Animal Adoption Center	UT	\$173,845	Manager	\$33,683	\$32,052	2024
Maumee Valley Save A Pet	OH	\$173,463	Treasurer	\$21,800	\$22,102	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Illinois Horse Rescue Of Will	IL	\$173,383	President	\$26,780	\$25,201	2023
Meals On Wheels For Helena West Helena Dogs	AR	\$188,149	President	\$18,000	\$19,368	2023
Animal Rez-q Inc	AZ	\$172,881	Founding President	\$4,762	\$4,258	2024
Kentucky Horse Council Inc	KY	\$188,605	Executive Director	\$66,519	\$66,445	2024
Lucky Day Animal Rescue Of Colorado	CO	\$189,244	President	\$60,000	\$53,491	2024
One Step For Animals	AZ	\$171,897	Executive Director	\$36,542	\$31,832	2025
Hardin County Pet Protection Inc	KY	\$171,788	President	\$45,964	\$45,913	2024
Grayhound Angels Rescue &	NJ	\$190,070	Director	\$20,800	\$17,776	2023
Mother Mayflower's Animal	OH	\$171,122	President/se	\$40,000	\$40,553	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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	226 organizations. Compensation range \$1,395–\$537,401; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$180,601); for reference, expenses \$211,570 and assets \$283,105.
ROLE MATCH	Jennie Theesen, reported title " <i>SHELTER MANAGER</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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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	54 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	53 rd

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 (Jennie Theesen) 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 226 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,455 is reasonable (approximately the 54th 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.