

Collective Oyster Recycling &

Executive Director / CEO

EIN 921890360

CT · NTEE C30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tood Koehnke, Executive Director / CEO** (\$35,962) against **every comparable organization** that fit the selection criteria — **145** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

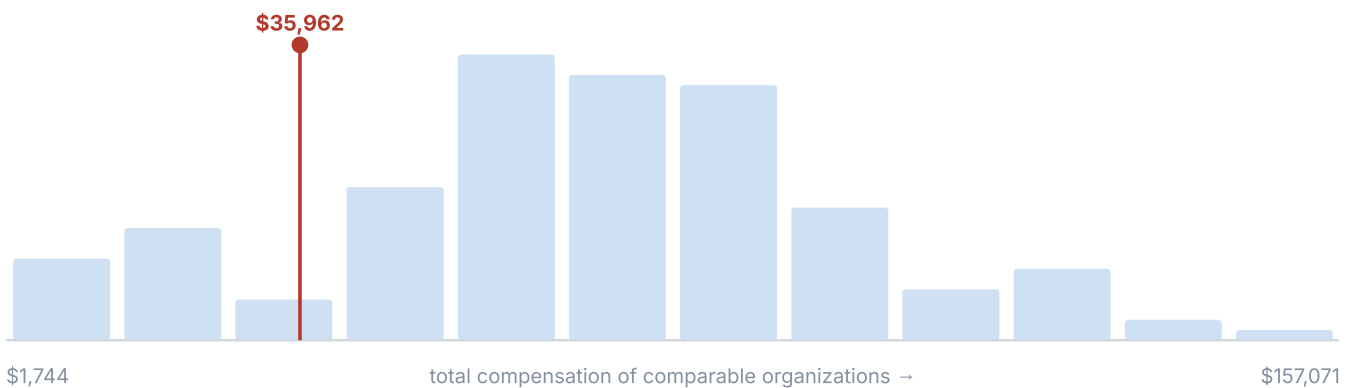
Benchmarked executive: Tood Koehnke — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C30).
BUDGET	Total revenue between \$222,551 and \$498,250 — 0.67x to 1.50x the subject's \$332,167 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C30), nationwide + budget 0.67–1.5x revenue.

145 organizations qualified on sector, size, and geography → **145** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,601	\$49,856	\$69,100	\$87,422	\$103,764	\$35,962
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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 CT 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
Alaska Whale Foundation	AK	\$331,469	Executive Director	\$92,083	\$93,894	2024
Edenacres Environmental Education	OR	\$333,368	Executive Director	\$52,768	\$52,264	2024
Rendezvous Lands Conservancy	WY	\$334,011	Coo/cfo	\$20,104	\$22,369	2025
Coalition For Susitna Dam Alternatives	AK	\$334,038	Executive Director 1/1/24-7/31/24	\$96,688	\$98,589	2024
Mahwah Environmental Volunteers	NJ	\$335,230	Executive Dir.	\$61,660	\$58,716	2024
Calhoun County Resource Watch	TX	\$336,943	President	\$8,700	\$9,282	2024
Wildlife Ecology Institute	MT	\$327,259	Executive Dir.	\$100,039	\$115,012	2024
Oahu Agriculture And Conservation Assoc	HI	\$325,224	Executive Dir.	\$95,881	\$91,555	2024
Middlesex Land Trust	CT	\$322,665	Executive Di	\$66,111	\$68,064	2023
Santa Barbara Audubon Society	CA	\$322,002	Executive Dir.	\$67,866	\$60,891	2025
Healthy Flint Research Coordinating Cent	MI	\$343,199	Co-director	\$75,005	\$82,569	2024
The Susquehanna Greenway Partnershp	PA	\$320,810	Executive Di	\$76,336	\$83,589	2023
The Go Green Initiative Association	CA	\$343,699	Founder And Ceo	\$85,000	\$78,282	2024
Pangeaseed Foundation	HI	\$319,879	Executive Director	\$77,227	\$75,921	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Species Survival Network	MD	\$346,428	Executive Director	\$65,232	\$65,044	2024
Friends Of Arches&canyonlands Parks	UT	\$346,985	Executive Di	\$69,823	\$76,217	2024
Southwest Iowa Nature Trails	IA	\$352,427	Executive Di	\$18,920	\$22,095	2024
City Grazing	CA	\$353,251	Executive Director	\$11,721	\$10,795	2024
Sustainability Matters Inc	VA	\$311,002	Executive Di	\$59,155	\$62,716	2023
Mountain Valleys Resource Conservation & Development Council	NC	\$310,347	Executive Director	\$44,122	\$48,623	2024
Bucks County Audubon Society	PA	\$309,340	Executive Dir.	\$67,336	\$71,618	2024
Grow Native Massachusetts Inc	MA	\$359,550	Executive Di	\$111,000	\$106,384	2024
E Inc	MA	\$359,622	Executive Di	\$58,556	\$54,674	2025
Vibe Tribe Adventures	CO	\$360,098	Ceo	\$57,791	\$60,848	2023
South Bay Clean Creeks Coalition	CA	\$304,230	Exec. Director	\$104,058	\$93,363	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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 145 organizations. Compensation range \$1,744–\$157,071; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$332,167); for reference, expenses \$214,846 and assets \$165,624.

ROLE MATCH Tood Koehnke, reported title "*DIRECTOR*", 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 3 peers 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	15 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	14 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 (Tood Koehnke) 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 145 similarly situated organizations (Same NTEE sector (C30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,962 is reasonable (approximately the 15th 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.