

Boys And Girls Home Of Nebraska Inc

Executive Director / CEO

EIN 470753759
 IA · NTEE P730
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Art Silva, Executive Director / CEO** (\$7,742) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

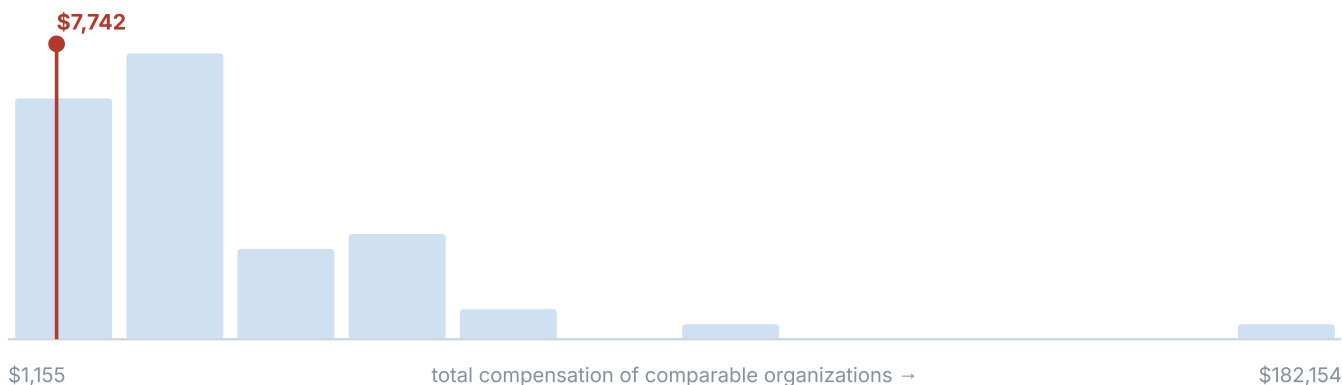
Benchmarked executive: Art Silva — reported title "PRESIDENT/CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

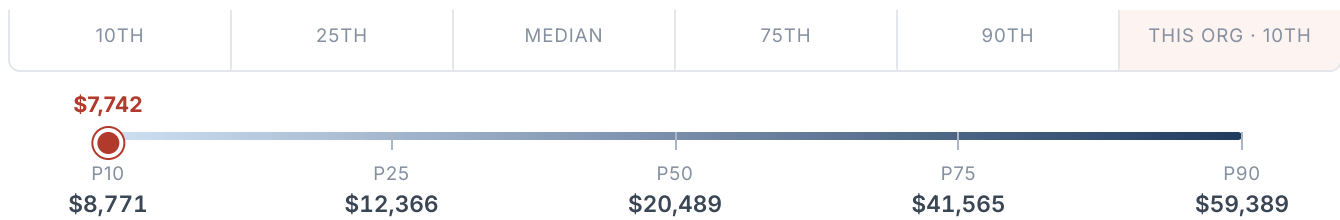
SECTOR	Organizations sharing the subject's NTEE classification (P730).
BUDGET	Total revenue between \$132,829 and \$297,379 — 0.67x to 1.50x the subject's \$198,253 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,771	\$12,366	\$20,489	\$41,565	\$59,389	\$7,742
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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 IA 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
Mental Health Programs Inc Ix	MA	\$199,525	President	\$12,032	\$9,620	2025
Digs Inc	GA	\$196,504	Executive Director	\$3,000	\$2,837	2023
Kings Ranch Of Jonesboro Inc	AR	\$200,699	Vice-president	\$1,125	\$1,155	2024
Mill River Community Housing Corporation	RI	\$201,240	President	\$52,490	\$47,325	2023
Ruths Way Inc	PA	\$201,399	Executive Director	\$50,719	\$46,193	2024
Valor Apartment Associates	WA	\$201,656	President And Ceo	\$24,457	\$20,588	2023
Rise Corp	OK	\$189,784	Executive Di	\$53,125	\$55,004	2023
Kennedy Institute Housing Corporation	DC	\$185,873	President And Ceo	\$14,495	\$11,617	2024
Forest Acres Inc	IA	\$211,203	Top Management Official	\$19,545	\$20,122	2023
United Church Home Society Inc	NY	\$211,411	Executive Director	\$89,466	\$73,834	2024
Amoskeag Residences Inc	NH	\$211,636	Board Member/ceo	\$24,023	\$20,259	2024
North Willows Inc	MS	\$212,441	Secretary/exec Director	\$19,696	\$20,034	2024
Confac Group Homes Inc	NY	\$183,704	President & Coo	\$23,348	\$19,838	2023
Attention Home Inc	FL	\$215,483	President	\$75,000	\$64,348	2024
Life Concepts Group Home li Inc	FL	\$215,823	Chief Executive Officer	\$24,427	\$21,577	2023
Sioux Residential Services Inc	SD	\$217,138	Lifescape Ceo	\$41,730	\$40,977	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fayette Hills Unity Inc	WV	\$222,161	President	\$53,483	\$52,887	2024
Family Guidance Center Transitional Housing Corporation	MO	\$174,338	Co-ceo	\$50,151	\$48,512	2024
Agape Home Inc	FL	\$173,631	Director/tre	\$26,400	\$22,650	2024
Renewed Treasures Ministries	MO	\$224,288	President	\$24,000	\$23,216	2024
Fairhaven Ministry Of Faith Hope & Love	LA	\$224,626	Director	\$19,800	\$19,912	2024
Hope Restored Human Services Inc	MA	\$171,160	President	\$13,000	\$10,394	2025
United Cerebral Palsy Group Homes Inc	FL	\$228,719	President & Ceo	\$30,973	\$26,574	2024
Ashland County Residential Services	OH	\$229,128	Operations M	\$7,589	\$7,558	2023
Mental Health Programs Inc Viii	MA	\$166,830	President	\$12,032	\$9,620	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 52 organizations. Compensation range \$1,155–\$182,154; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$198,253); for reference, expenses \$285,221 and assets \$923,499. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Art Silva, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	10 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	50 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 (Art Silva) 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 52 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,742 is reasonable (approximately the 10th 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.