

Bph Holding Co Inc

Executive Director / CEO

EIN 831048619
 TX · NTEE L02
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Sheryl Callahan, Executive Director / CEO** (\$19,997) against **every comparable organization** that fit the selection criteria — **1087** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

Benchmarked executive: Sheryl Callahan — 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 (L02).
BUDGET	Total revenue between \$180,900 and \$405,000 — 0.67x to 1.50x the subject's \$270,000 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

1,087 organizations qualified on sector, size, and geography → **1,087** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,430	\$20,457	\$38,016	\$61,408	\$80,932	\$19,997
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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 TX 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
Prairie Place On 1st Inc	IA	\$269,958	Ceo	\$711	\$756	2024
Pacific Community Services Inc	CA	\$270,075	Exec Vice Pres	\$17,380	\$14,197	2025
Audrain County Shelter Resource Coalition	MO	\$270,203	Director	\$54,158	\$55,698	2024
Carolina Senior Living	NC	\$269,564	President/ceo	\$48,900	\$49,062	2024
Plazas De Merced	CO	\$269,480	Vice President	\$34,402	\$32,977	2023
Housing 4 The Homeless	CA	\$270,647	Director	\$6,015	\$5,043	2024
Appleway Court 202	WA	\$270,668	Ceo (Through	\$114,999	\$99,975	2024
Chippewa Lutheran Housing Corp	PA	\$270,824	Chief Executive Officer	\$39,302	\$39,181	2023
Indian Rock Supportive Housing Inc	MA	\$268,885	President	\$37,386	\$31,780	2025
Snhs Raymond Elderly Housing Inc	NH	\$271,123	Treasurer	\$53,564	\$46,787	2025
Our Neighbors Inc	NC	\$268,874	Executive Dir.	\$39,000	\$38,121	2025
The Army Retirement Residence Foundation	VA	\$271,300	Executive Director	\$114,167	\$107,038	2024
Murfreesboro Rescue Mission Inc	TN	\$271,580	Executive Di	\$46,800	\$47,767	2024
Poah Support Corporation 2	MA	\$271,585	Director/president	\$28,959	\$26,015	2023
Dunn Family Senior Citizens Home Inc	MI	\$268,279	Assistant Secretary	\$69,471	\$67,833	2025
Snhs Elderly Housing V Inc	NH	\$268,258	Treasurer	\$53,564	\$46,787	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bozeman Senior Housing Inc	MN	\$268,145	President/tr	\$68,006	\$63,567	2025
Moreland Affordable Housing Corporation	MA	\$272,007	President (As Of 1/2024)	\$19,566	\$17,073	2024
Pine Cone Manor Inc	MN	\$272,190	President/ceo	\$18,462	\$17,713	2024
Montana Mobility Impaired Housing	MN	\$267,768	President/tr	\$65,715	\$64,914	2023
Combatting Homelessness & Dependency Inc	WI	\$267,692	Director/case Manager	\$65,000	\$67,863	2023
Dollys Dream Home Rabbit Rescue	MO	\$267,532	Director	\$16,154	\$16,614	2024
Southern Hills Preservation Corpora	NY	\$267,416	Exec. Direct	\$69,808	\$61,251	2024
Orlando Regional Realtor Foundation	FL	\$267,125	Ceo	\$67,148	\$61,252	2024
Nsp Iii Inc	FL	\$267,090	Ceo	\$38,719	\$35,319	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2023 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 TX 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 **1087** organizations. Compensation range \$148–\$465,126; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$270,000); for reference, expenses \$0 and assets \$685,352. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Sheryl Callahan, reported title " <i>PRESIDENT & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	650 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	38 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	25 th
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	77 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 (Sheryl Callahan) 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 1087 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,997 is reasonable (approximately the 25th 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.