

# Logan City School District

Executive Director / CEO

EIN 870493747  
 UT · NTEE B80M  
 FY ending 2024-06-30  
 June 10, 2026

This analysis benchmarks the total compensation of **Shana Longhurst, Executive Director / CEO** (\$6,530) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Shana Longhurst — 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 (B80M).

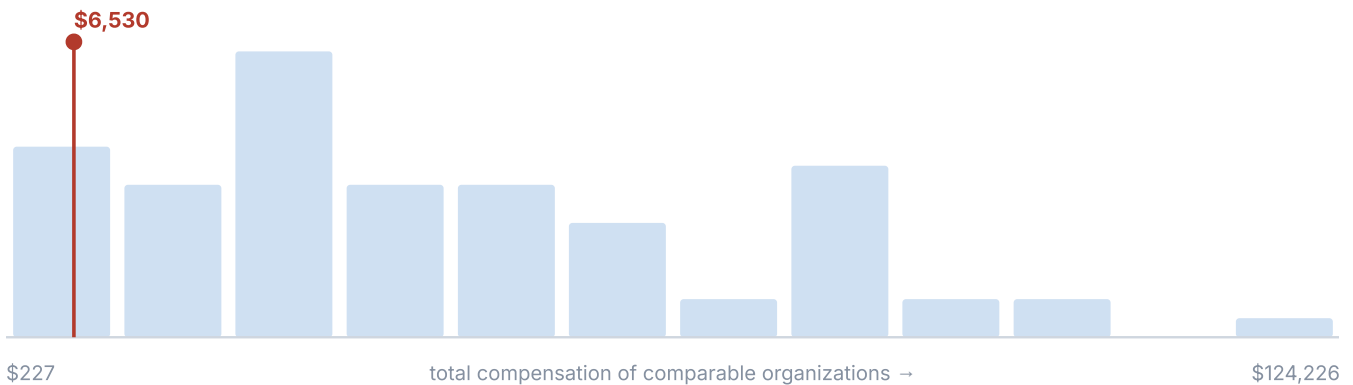
**BUDGET** Total revenue between \$154,264 and \$345,369 — 0.67x to 1.50x the subject's \$230,246 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B80), nationwide + budget 0.67–1.5x revenue.

**71** organizations qualified on sector, size, and geography

→ **71** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,119	\$20,881	\$35,647	\$58,565	\$79,843	\$6,530
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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 UT 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
<a href="#">Institute For Democratic Education</a>	MS	\$229,599	Executive Director	\$114,157	<b>\$124,226</b>	2024
<a href="#">Certified Student Loan Advisor</a>	TX	\$231,298	Chairman	\$43,000	<b>\$42,027</b>	2024
<a href="#">Neighborhood Youth Services Inc</a>	MN	\$232,008	Executive Di	\$36,923	<b>\$35,647</b>	2024
<a href="#">Kool Nerd Prep Inc</a>	NY	\$228,353	Executive Director	\$52,659	<b>\$46,493</b>	2024
<a href="#">Middlesex League Inc</a>	MA	\$233,073	Treasurer	\$8,502	<b>\$7,273</b>	2025
<a href="#">Parachute Project Inc</a>	NY	\$226,311	Executive Dir.	\$104,091	<b>\$91,902</b>	2024
<a href="#">Nino De La Caridad Inc</a>	NY	\$235,024	Executive Di	\$23,300	<b>\$20,572</b>	2024
<a href="#">When Girls Get Together Inc</a>	IL	\$223,665	Ex Dir	\$45,061	<b>\$44,563</b>	2023
<a href="#">Always Knocking Inc</a>	CA	\$222,825	Executive Director	\$27,062	<b>\$23,506</b>	2023
<a href="#">Asian Student Achievement</a>	IL	\$221,401	President/ceo	\$29,792	<b>\$28,617</b>	2024
<a href="#">Thrive Longview Inc</a>	TX	\$241,667	Director	\$58,191	<b>\$56,874</b>	2024
<a href="#">The Evolved Network Nfp</a>	IL	\$243,834	Executive Director And President	\$85,000	<b>\$81,648</b>	2024
<a href="#">Young Money Finances</a>	MI	\$244,000	Executive Director	\$34,000	<b>\$35,301</b>	2023
<a href="#">Small Hands On Art</a>	WA	\$244,415	President Director	\$60,000	<b>\$52,486</b>	2024
<a href="#">Rural Youth Institute</a>	ME	\$215,437	President And Director	\$45,331	<b>\$44,351</b>	2024
<a href="#">Educational Access Group</a>	CO	\$215,225	Director And President	\$79,875	<b>\$72,905</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Latitude Learning Resources</a>	NH	\$246,741	President	\$18,650	<b>\$16,826</b>	2024
<a href="#">Library Of Michigan Foundation</a>	MI	\$212,885	Executive Director/chief Development	\$99,591	<b>\$100,437</b>	2024
<a href="#">Wise Choices For Girls</a>	CA	\$212,769	Executive Director	\$47,500	<b>\$40,075</b>	2024
<a href="#">Beta Sigma Phi Charitable Foundation</a>	MO	\$248,195	Director/president	\$5,018	<b>\$5,193</b>	2024
<a href="#">Brooklyn Debate League Inc</a>	NY	\$248,729	Executive Director	\$89,020	<b>\$78,596</b>	2024
<a href="#">B Relyt Organization Inc</a>	CA	\$210,023	Ceo	\$27,794	<b>\$23,450</b>	2024
<a href="#">Believe In A Dream Inc</a>	IN	\$251,306	Executive Dir.	\$56,731	<b>\$60,181</b>	2023
<a href="#">North Shore Coalition</a>	IL	\$253,489	Executive Director	\$13,924	<b>\$13,770</b>	2023
<a href="#">Oakland Homeschool Music Inc</a>	MI	\$254,609	President / Ceo	\$14,788	<b>\$15,354</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	71 organizations. Compensation range \$227–\$124,226; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$230,246); for reference, expenses \$241,670 and assets \$1,169,789.
ROLE MATCH	Shana Longhurst, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	6 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	11 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	93 <sup>rd</sup>

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 (Shana Longhurst) 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 10, 2026, comparing compensation against 71 similarly situated organizations (Same NTEE sector (B80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,530 is reasonable (approximately the 11<sup>th</sup> 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 10, 2026.