

Magnolia Public Schools Governing Board

Summary of Compensation and Benefits Survey Data for CEO/Superintendent

July 2020

Prior to any Board action to approve any decisions regarding executive compensation (including approval of base salary increases, incentive compensation, bonuses, etc.), the Board must first exercise due diligence (review of comparable compensation practices) to ensure compliance with IRS restrictions on excess compensation for nonprofit executives, including a charter school Chief Executive Officer (“CEO”) and/or Superintendent. The Board’s review and approval of the executive compensation must occur: initially upon hiring the executive; whenever the term of employment, if any, is renewed or extended; and whenever the officer’s compensation is modified. However, separate review and approval is not required if the modification of compensation extends to substantially all employees.

In reviewing the reasonableness of compensation for nonprofit executives, the IRS considers “compensation” broadly and will look at the value of salary, as well as non-fixed compensation (incentive compensation/bonuses), and benefits. If the IRS determines compensation is not reasonable, severe consequences may result.

The following is a summary of findings following review and comparison of a sampling of total compensation levels received by public school leaders in Southern California. Compensation figures are from the State Controller’s Office for the 2018 calendar year. Student enrollment figures are from the California Department of Education for the 2019-20 school year. The CEO/Superintendent of Magnolia Charter Schools oversees ten public schools in Los Angeles, Orange, and San Diego Counties with a total population of approximately 4,000 students. Based on these facts, this study compared salary packages of similarly situated public school leaders. The six school districts and one charter school surveyed in this summary have an average population of approximately 4,100 students. Of the schools sampled, the average total compensation package (base salary plus other compensation) for school leaders is \$283,320. The average base salary is \$233,400. The range of base salaries is \$192,994 to \$256,578 with a median of \$241,039.

Charter Oak Unified School District (Los Angeles County)	4,581 Students
Superintendent	
Total Compensation Package	\$292,882
Base Salary	\$241,039
Other compensation (benefits and retirement)	\$51,843
Granada Hills Charter High School (Los Angeles County)	4,698 Students
Executive Director	
Total Compensation Package	\$308,446
Base Salary	\$253,745
Other Compensation (benefits and retirement)	\$54,701
El Segundo Unified School District (Los Angeles County)	3,453 Students
Superintendent	
Total Compensation Package	\$321,432
Base Salary	\$256,578
Other Compensation (benefits and retirement)	\$64,854
South Whittier Elementary School District (Los Angeles County)	2,716 Students
Superintendent	
Total Compensation Package	\$270,699
Base Salary	\$234,669
Other compensation (benefits and retirement)	\$36,030
La Habra City Elementary School District (Orange County)	4,656 Students
Superintendent	
Total Compensation Package	\$294,486
Base Salary	\$251,633
Other compensation (benefits and retirement)	\$42,853
National Elementary School District (San Diego County)	5,536 Students
Superintendent	
Total Compensation Package	\$255,826
Base Salary	\$203,678
Other compensation (benefits and retirement)	\$52,148
Coronado Unified School District (San Diego County)	3,057 Students
Superintendent	
Total Compensation Package	\$239,470
Base Salary	\$192,994
Other compensation (benefits and retirement)	\$46,476