

Magnolia Public Schools Governing Board

Summary of Compensation and Benefits Survey Data for CEO/Superintendent

July 2021

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 2019 calendar year. Student enrollment figures are from the California Department of Education for the 2020-21 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 4,050 students. Of the schools sampled, the average total compensation package (base salary plus other compensation) for school leaders is approximately \$301,500. The average base salary is approximately \$241,000. The range of base salaries is \$211,225 to \$273,871.

Cypress Elementary School District (Orange County)	3,813 Students
Superintendent	
Total Compensation Package	\$276,777
Base Salary	\$228,796
Other compensation (benefits and retirement)	\$47,981
Granada Hills Charter High School (Los Angeles County)	5,124 Students
Executive Director	
Total Compensation Package	\$340,334
Base Salary	\$279,621
Other Compensation (benefits and retirement)	\$60,713
El Segundo Unified School District (Los Angeles County)	3,502 Students
Superintendent	
Total Compensation Package	\$345,098
Base Salary	\$273,871
Other Compensation (benefits and retirement)	\$71,227
South Whittier Elementary School District (Los Angeles County)	2,611 Students
Superintendent	
Total Compensation Package	\$309,693
Base Salary	\$244,255
Other compensation (benefits and retirement)	\$65,438
Buena Park Elementary School District (Orange County)	4,464 Students
Superintendent	
Total Compensation Package	\$284,838
Base Salary	\$227,746
Other compensation (benefits and retirement)	\$57,092
National Elementary School District (San Diego County)	5,416 Students
Superintendent	
Total Compensation Package	\$267,779
Base Salary	\$211,225
Other compensation (benefits and retirement)	\$56,554
Bassett Unified School District (Los Angeles County)	3,406 Students
Superintendent	
Total Compensation Package	\$287,081
Base Salary	\$221,675
Other compensation (benefits and retirement)	\$65,406