Magnolia Public Schools Governing Board

Summary of Compensation and Benefits Survey Data for CEO/Superintendent

June 2022

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 2020 calendar year (the most recent available). 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 five school districts and three charter schools surveyed in this summary have an average population of approximately 4,022 students. Of the schools sampled, the average total compensation package (base salary plus other compensation) for school leaders is approximately \$312,317. The average base salary is approximately \$257,091. The range of base salaries is \$213,792 to \$315,113.

These salaries are from the 2020 calendar year, so conservatively adding 3% to 7% to the base salary average for 2022 would provide an average range of \$264,804 to \$275,087.

Cypress Elementary School District (Orange County)	3,923 Students
Superintendent	
Total Compensation Package	\$281,724
Base Salary	\$232,751
Other compensation (benefits and retirement)	\$48,973
Buena Park Elementary School District (Orange County)	4,552 Students
Superintendent	
Total Compensation Package	\$295,937
Base Salary	\$236,453
Other Compensation (benefits and retirement)	\$59,484
Granada Hills Charter High School (Los Angeles County)	4,698 Students
Executive Director	
Total Compensation Package	\$349,636
Base Salary	\$315,113
Other Compensation (benefits and retirement)	\$34,523
El Segundo Unified School District (Los Angeles County)	3,453 Students
Superintendent	
Total Compensation Package	\$328,360
Base Salary	\$260,300
Other compensation (benefits and retirement)	\$68,060
South Pasadena Unified School District (Los Angeles County)	4,770 Students
Superintendent	
Total Compensation Package	\$337,796
Base Salary	\$278,289
Other compensation (benefits and retirement)	\$59,507
El Camino Real Charter High School (Los Angeles County)	3,562 Students
Executive Director	
Total Compensation Package	\$262,210
Base Salary	\$215,118
Other compensation (benefits and retirement)	\$47,092
Equitas Academy Charter School (Los Angeles County)	1,680 Students
Chief Executive Officer	
Total Compensation Package	\$371,378
Base Salary	\$304,913
Other compensation (benefits and retirement)	\$66,465
National Elementary School District (San Diego County)	5,536 Students
Superintendent	
Total Compensation Package	\$271,498
	\$213,792
Base Salary	7213,732