Governing Board of Magnolia Public Schools Summary of Compensation and Benefits Survey Data for CEO/Superintendent

June 2024

Prior to 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 CEO/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.

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 educational leaders in Southern California. Compensation figures are from the State Controller's Office for the 2021 and 2022 calendar years (the most recent available). Student enrollment figures and academic performance standards are from the California School Dashboard for the 2023 calendar year.

The CEO/Superintendent of Magnolia Public Schools oversees ten (10) public schools in Los Angeles, Orange, and San Diego Counties with a total population of approximately 3,586 students. Based on these facts, this study compared salary packages of similarly situated public school leaders. The three (3) charter schools and five (5) school districts surveyed in this summary have an average population of approximately 3,924 students.

Of the educational leaders sampled, the average total compensation package (base salary plus other compensation) is approximately \$370,742. The average base salary is approximately \$306,528. The range of base salary is \$251,135 to \$389,783. Salaries can range based on many factors such as experience, tenure at the school, student populations, staff size, and location of the charter school.

Magnolia Public Schools (Los Angeles, Orange, and San Diego Counties)	3,586 Students
CEO/Superintendent	
Approximate Total Compensation Package	\$332,577.12
Current Base Salary	\$260,925
Other Compensation (Benefits and Retirement)	\$71,652.12
English Language Arts Performance	Orange - Blue
Math Performance	Red - Green
Buena Park Elementary School District (Orange	3,966 Students
County)	
Superintendent	
Total Compensation Package	\$334,442
Base Salary	\$269,889
Other Compensation (Benefits and Retirement)	\$64,553
English Language Arts Performance	Orange
Math Performance	Yellow
Granada Hills Charter High School (Los Angeles	5,869 Students
County)	
Executive Director	
Total Compensation Package	\$446,512
Base Salary	\$368,605
Other Compensation (Benefits and Retirement)	\$77,907
English Language Arts Performance	Blue
Math Performance	Blue
Cypress Elementary School District (Los Angeles	3,389 Students
County)	
Superintendent	<u> </u>
Total Compensation Package	\$306,603
Base Salary	\$251,135
Other Compensation (Benefits and Retirement)	\$55,468
English Language Arts Performance	Green
Math Performance	Green
South Pasadena Unified School District (Los Angeles County)	4,651 Students
Superintendent	
Total Compensation Package	\$369,938
Base Salary	\$305,328
Other Compensation (Benefits and Retirement)	\$64,610
English Language Arts Performance	Blue
Math Performance	Blue
Equitas Academy Charter Schools (Los Angeles	
County)	2,003 Students
CEO	
Total Compensation Package	\$381,448
Base Salary	\$324,430
Other Compensation (Benefits and Retirement)	\$57,018
English Language Arts Performance	Orange-Yellow
Math Performance	Yellow-Green
Fallbrook Union Elementary (San Diego County) Superintendent	4,979 Students

Total Compensation Package	\$463,032
Base Salary	\$389,783
Other Compensation (Benefits and Retirement)	\$73,249
English Language Arts Performance	Orange
Math Performance	Orange
Helix High (San Diego County)	2,502 Students
Executive Director	
Total Compensation Package	\$310,529
Base Salary	\$258,818
Other Compensation (Benefits and Retirement)	\$51,711
English Language Arts Performance	Green
Math Performance	Green
South Bay Union (San Diego County)	4,035 Students
Superintendent	
Total Compensation Package	\$353,435
Base Salary	\$284,236
Other Compensation (Benefits and Retirement)	\$69,199
English Language Arts Performance	Yellow
Math Performance	Yellow