## The Encore Education Corporation Governing Board Summary of Compensation and Benefits Survey Data for Chief Operating Officer

## **June 2021**

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 the Chief Operating Officer ("COO") of Encore Junior/Senior High School for the Performing and Visual Arts ("Encore"). 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 public school leaders in the San Bernardino County. Compensation figures are from the State Controller's Office for the 2019 calendar year (the most recent available).

The COO of Encore assists in the overseeing of a charter school in San Bernardino County. Based on these facts, this study compared salary packages of similarly situated public school leaders. Of the educational leaders sampled that are comparable to the COO, the average total compensation package (base salary plus other compensation) is approximately \$214,400. The average base salary is approximately \$175,000. The range of base salary is \$165,080 to \$186,365.

| Etiwanda Elementary School District          |           |
|--|-----------|
| Assistant Superintendent                     |           |
| Total Compensation Package                   | \$215,016 |
| Base Salary                                  | \$186,365 |
| Other compensation (benefits and retirement) | \$28,651  |
| Apple Valley Unified School District         |           |
| Assistant Superintendent                     |           |
| Total Compensation Package                   | \$197,885 |
| Base Salary                                  | \$170,466 |
| Other Compensation (benefits and retirement) | \$27,419  |
| Hesperia Unified School District             |           |
| Assistant Superintendent/Innovative          |           |
| Total Compensation Package                   | \$223,222 |
| Base Salary                                  | \$176,785 |
| Other Compensation (benefits and retirement) | \$46,437  |
| Colton Joint Unified School District         |           |
| Assistant Superintendent - Student Services  |           |
| Total Compensation Package                   | \$224,161 |
| Base Salary                                  | \$179,244 |
| Other compensation (benefits and retirement) | \$44,917  |
| Chaffey Joint Union High School District     |           |
| Director of Operations                       |           |
| Total Compensation Package                   | \$220,288 |
| Base Salary                                  | \$171,621 |
| Other compensation (benefits and retirement) | \$48,667  |
| Rialto Unified School District               |           |
| Lead, Student Services                       |           |
| Total Compensation Package                   | \$205,967 |
| Base Salary                                  | \$165,080 |
| Other compensation (benefits and retirement) | \$40,887  |