

2009



# Public Charity and Private Foundation Compensation Study

A guide for San Francisco Bay Area  
non-profit organizations

## Overview: Compensation reporting under SB1262

Welcome to the 2009 edition of Ireland San Filippo's Bay Area Non-Profit Compensation ReportCast™. This ReportCast was originally prepared to assist non-profit organizations operating in the Bay Area with compliance with the Non-Profit Integrity Act of 2004 ("the Act"), which imposes additional executive compensation governance and compliance requirements.

Under the Act, significant new reporting and disclosure requirements were implemented for both charitable organizations and the commercial fundraisers and fundraising counsels that work with them. Included in the major provisions of the Act are various requirements for organizations receiving or accruing over \$2 million in revenue in any fiscal year. Affected companies must **establish and maintain an Audit Committee, have an independent certified public accountant audit their financial statements, and have the Board of Directors review and approve the compensation, including benefits, of the chief executive officer and the chief financial officer of the charitable organization.**

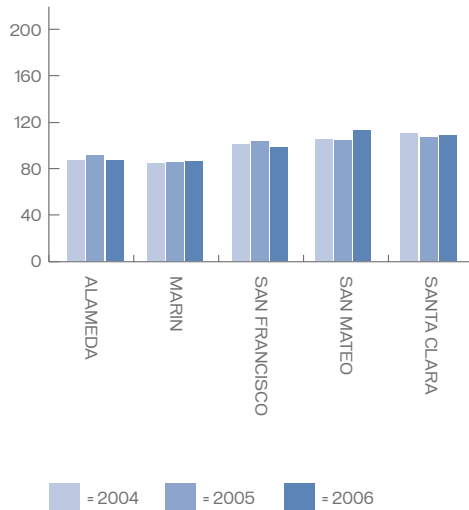
It is with the compensation approval requirements in mind that Ireland San Filippo has compiled this compensation study for the non-profit and private foundation executives in the Bay Area. While this report is not comprehensive of all non-profit organizations in the Bay Area, it is our intent to have this information serve as an additional reference point in documenting and determining non-profit executive compensation levels.

A note about the data in this study: because this information is gathered from publicly-available sources (tax filings), there is a significant built-in delay to the availability of timely information. By the time a non-profit or foundation's tax returns are publicly posted, it is quite often 18 months or more after year end. Therefore, while the information in this ReportCast was prepared with the most timely data available at the time of publication, recognize that this is meant as a general guideline only, for trend and general analysis purposes.

Additional detail to isolate CEO and CFO compensation information for organizations of over \$1 million and over \$2 million in revenues is available. To speak with a member of our Non-Profit Organization Team or to obtain this additional information, please contact us at [npo@isflp.com](mailto:npo@isflp.com).

## Compensation for CEO's in All Public Foundations Reporting

### Average Compensation by County



All data obtained and used with permission from GuideStar/Philanthropic Research, Inc. Data used was the most current data available as of the publication date of this report.

For purposes of this report, educational institutions, health organizations (medical clinics, hospitals) and religious/spiritual development organizations have been excluded.

Compensation amounts used in this study are as reported by organizations reporting full-time (defined as >30 hours per week) executive staff.

This report is not intended to be a conclusive basis for establishing salary levels; instead, it is intended as a snapshot and guideline for non-profit organizations in the San Francisco Bay Area.

### Alameda County

	2004	2005	2006
# of Firms	550	594	517
Total	48,267,535	53,743,888	45,894,952
Average	87,759	90,478	88,772
Median	74,239	76,113	76,010

### Marin County

	2004	2005	2006
# of Firms	159	172	157
Total	13,366,205	14,578,917	13,497,353
Average	84,064	84,761	85,970
Median	74,283	75,867	74,676

### San Francisco County

	2004	2005	2006
# of Firms	717	766	711
Total	71,910,334	78,360,885	70,481,110
Average	100,293	102,299	99,130
Median	80,000	82,196	81,375

### San Mateo County

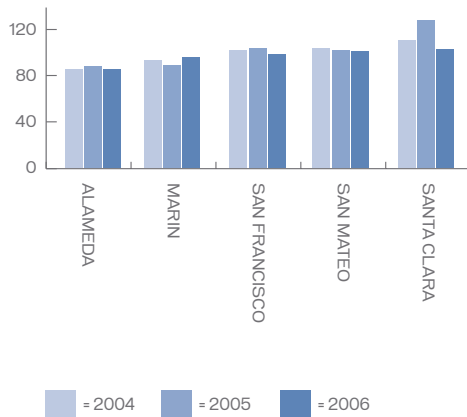
	2004	2005	2006
# of Firms	150	157	149
Total	15,814,394	16,489,117	16,631,833
Average	105,429	105,026	111,623
Median	86,920	88,538	100,000

### Santa Clara County

	2004	2005	2006
# of Firms	343	368	334
Total	38,047,136	39,981,079	36,583,955
Average	110,925	108,644	109,533
Median	86,163	90,000	90,000

## Compensation for CFO's in All Public Foundations Reporting

### Average Compensation by County



### Alameda County

	2004	2005	2006
# of Firms	98	107	78
Total	8,430,931	9,536,741	6,768,468
Average	86,030	89,128	86,775
Median	75,578	79,202	78,841

### Marin County

	2004	2005	2006
# of Firms	19	23	18
Total	1,764,577	2,067,064	1,751,030
Average	92,872	89,872	97,279
Median	81,716	78,463	86,745

### San Francisco County

	2004	2005	2006
# of Firms	136	154	125
Total	13,722,776	15,782,616	12,434,107
Average	100,903	102,485	99,473
Median	86,433	93,542	88,257

### San Mateo County

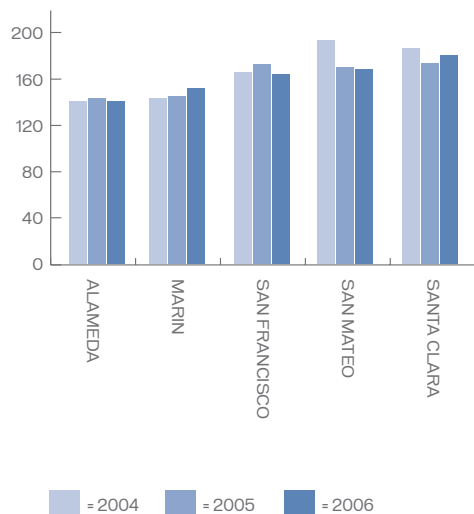
	2004	2005	2006
# of Firms	19	21	23
Total	1,938,973	2,122,273	2,315,073
Average	102,051	101,061	100,655
Median	77,960	75,695	85,000

### Santa Clara County

	2004	2005	2006
# of Firms	83	85	62
Total	9,177,215	10,998,603	6,323,332
Average	110,569	129,395	101,989
Median	90,532	99,057	90,916

## Compensation for CEO's with CFO's in All Public Foundations Reporting

Average Compensation by County



### Alameda County

	2004	2005	2006
# of Firms	93	102	74
Total	13,077,706	14,712,455	10,425,102
Average	140,620	144,240	140,880
Median	120,000	114,681	115,598

### Marin County

	2004	2005	2006
# of Firms	19	22	17
Total	2,709,592	3,191,935	2,577,722
Average	142,610	145,088	151,631
Median	146,000	128,639	150,000

### San Francisco County

	2004	2005	2006
# of Firms	134	152	124
Total	22,338,604	26,198,018	20,226,622
Average	166,706	172,355	163,118
Median	144,835	143,878	131,667

### San Mateo County

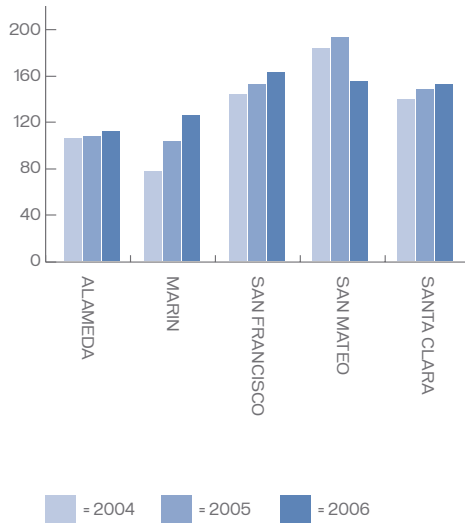
	2004	2005	2006
# of Firms	18	20	22
Total	3,474,247	3,403,917	3,725,798
Average	193,014	170,196	169,354
Median	118,606	113,862	116,016

### Santa Clara County

	2004	2005	2006
# of Firms	77	80	59
Total	14,489,505	13,843,683	10,626,107
Average	188,175	173,046	180,104
Median	143,966	141,549	143,750

## Compensation for CEO's in All Private Foundations Reporting

### Average Compensation by County



### Alameda County

	2004	2005	2006
# of Firms	10	10	12
Total	1,083,441	1,090,642	1,343,417
Average	108,344	109,064	111,951
Median	80,969	88,804	80,325

### Marin County

	2004	2005	2006
# of Firms	11	11	9
Total	877,794	1,262,092	1,140,108
Average	79,799	114,736	126,679
Median	63,683	71,250	88,000

### San Francisco County

	2004	2005	2006
# of Firms	47	48	48
Total	6,780,782	7,344,140	7,793,680
Average	144,272	153,003	162,368
Median	124,995	126,667	132,625

### San Mateo County

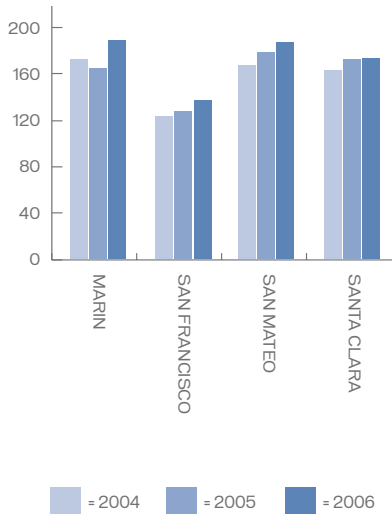
	2004	2005	2006
# of Firms	16	18	18
Total	2,957,893	3,491,252	2,816,153
Average	184,868	193,958	156,453
Median	128,941	119,128	120,487

### Santa Clara County

	2004	2005	2006
# of Firms	17	17	16
Total	2,395,723	2,542,018	2,444,203
Average	140,925	149,530	152,763
Median	100,832	100,000	97,672

## Compensation for CFO's in All Private Foundations Reporting

Average Compensation by County



### Marin County

	2004	2005	2006
# of Firms	1	1	1
Total	172,500	165,447	189,840
Average	172,500	165,447	189,840
Median	172,500	165,447	189,840

### San Francisco County

	2004	2005	2006
# of Firms	12	13	12
Total	1,465,319	1,684,012	1,661,576
Average	122,110	129,539	138,465
Median	106,975	115,000	115,476

### San Mateo County

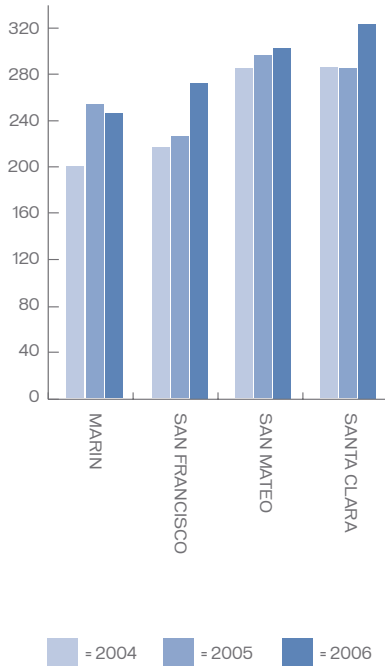
	2004	2005	2006
# of Firms	5	5	5
Total	841,210	899,301	944,980
Average	168,242	179,860	188,996
Median	164,662	199,315	207,753

### Santa Clara County

	2004	2005	2006
# of Firms	5	5	4
Total	810,614	859,303	688,387
Average	162,123	171,861	172,097
Median	160,833	164,833	137,545

## Compensation for CEO's with CFO's in All Private Foundations Reporting

### Average Compensation by County



### Marin County

	2004	2005	2006
# of Firms	1	1	1
Total	200,000	254,379	247,500
Average	200,000	254,379	247,500
Median	200,000	254,379	247,500

### San Francisco County

	2004	2005	2006
# of Firms	12	13	12
Total	2,618,957	2,955,075	3,260,298
Average	218,246	227,313	271,692
Median	184,199	193,874	233,067

### San Mateo County

	2004	2005	2006
# of Firms	5	5	5
Total	1,426,685	1,487,210	1,517,939
Average	285,337	297,442	303,588
Median	194,506	223,902	218,985

### Santa Clara County

	2004	2005	2006
# of Firms	4	4	3
Total	1,144,022	1,141,404	969,762
Average	286,006	285,351	323,254
Median	300,313	309,774	431,406



### **Would you like more detailed compensation information?**

A breakdown of the summary information provided in the document is available. Specifically, isolation of compensation information for CEOs and CFOs of organizations reporting over \$1 million and \$2 million in revenues is available, to further assist with the board approval requirements set out in SB1262, the Non-Profit Integrity Act. To obtain a complimentary copy of this breakdown and/or to speak with a member of our Non-Profit Organization Team, please contact us at [npo@isflp.com](mailto:npo@isflp.com).

## **Ireland San Filippo, LLP**

### **Leading the Bay Area in Financial Knowledge**

Ireland San Filippo is a high-touch, multi-service public accounting firm. We seek to bring actionable business solutions to our clients and friends through publications such as this Report.

We've served the Bay Area business community for over 30 years, and recognize that when businesses choose an accounting firm, they see a professional partner. Ireland San Filippo's integrated team of experts and unique brand of client service, technical expertise, commitment and knowledge can bring this level of dedication to your organization.

For an electronic version of this report, please visit our online ISF Knowledge Series at [www.isfllp.com/knowledgeseries/reports.asp](http://www.isfllp.com/knowledgeseries/reports.asp).

Additional detail to isolate CEO and CFO compensation information for organizations of over \$1 million and over \$2 million in revenues is available. To speak with a member of our Non-Profit Organization Team or to obtain a complimentary copy of this additional information, please contact us at [npo@isfllp.com](mailto:npo@isfllp.com).

#### **IRELAND SAN FILIPPO, LLP**

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

##### FREMONT

44043 Fremont Blvd.  
Fremont, CA 94538  
PH 510.770.1414

##### MORGAN HILL

18625 Sutter Blvd.  
Suite 600  
Morgan Hill, CA 95037  
PH 408.776.8900

##### SAN JOSE

1075 North Tenth Street  
San Jose, CA 95112  
PH 408.286.7780

##### SAN MATEO

1840 Gateway Drive  
Suite 420  
San Mateo, CA 94404  
PH 650.358.9000

[npo@isfllp.com](mailto:npo@isfllp.com)  
[www.isfllp.com](http://www.isfllp.com)

