

20XX-XX Administrator/Teacher Ratio Calculation

Attached is an Employee Ratio Worksheet that may be used to summarize school district's certificated staffing data for the purpose of annually monitoring the district's administrator-teacher ratio as required by Education Code sections 41400-41407. There is also a worksheet on the California Department of Education's website at <http://www.cde.ca.gov/fg/aa/ca/atr.asp> under "Administrator to Teacher Ratio".

This information must be available for your district's independent auditor. The information will be reviewed as part of the district's annual audit required by Education Code Section 41020 and is now included in the audit guidelines. Auditors will be responsible for verifying the proper classifications of staff within the calculation, as well as verifying the mathematical accuracy of the calculations. Failure to provide this information to the auditors will be considered out of compliance and will be considered an audit finding.

Please note that county office of education and charter schools are not subject to the requirements of the Education Code sections 41400-41407.

There is no longer the requirement to return a completed copy to the California Department of Education or the county office of education.

If you have any questions, please do not hesitate to contact Business Advisory Services.

Employee Ratio Worksheet

District _____ Fiscal Year _____

Data Compiled as of _____
(Date)

This worksheet may be utilized to summarize school district certificated staffing data for the purpose of annually monitoring the district's administrator-teacher ratio as required by *Education Code* sections 41400-41407. The information will be reviewed as part of the district's annual audit required by *Education Code* Section 41020. Do not submit this worksheet to the California Department of Education. Retain the worksheet and present the data upon request of district's independent auditor. (Note: county offices of education and charter schools are not subject to the requirements of *Education Code* sections 41400-41407.)

Part I Number of Certificated Employees (Full-time equivalents (FTE),
calculated to two decimal places, to include full-time, part-time,
and prorated positions)

- A) Administrative _____ FTE
- B) Exempt Administrative..... _____ FTE
- C) Net Administrative _____ FTE
(Line A minus Line B above)
- D) Teachers _____ FTE
- E) Pupil Services _____ FTE

Part II Maximum Number of Administrative Employees (Calculate to two decimals)

- A) Allowed Ratio _____
(Enter .08 for unified, .07 for high school,
or .09 for elementary school districts)
- B) Maximum Administrators _____ FTE
(Ratio from Part II, Line A x Teacher
FTE from Part I, Line D)

Part III Excess Administrator FTE (Calculate to two decimals)

- A) Actual Excess _____ FTE
(Part I, Line C minus Part II, Line B.
If zero or negative, enter -0-)

B) Rounded Excess _____ FTE

(Round any FTE reported on Part III, Line A to the nearest whole number (e.g. 0.49 or less rounds to 0.00, 0.50 or above rounds to 1.00, 1.49 rounds to 1.00, and 1.50 to 2.00, etc.))

If Part III, Line B is zero or Part I, Line A shows one or fewer FTE, stop here. The district is in compliance with, or is exempt from, the employee ratio limitations imposed by Education Code Section 41402.

If Part II, Line B is greater than zero, continue to complete the remainder of this form.

Part IV Penalty for Excess Administrator FTE

A) District's Total State Revenue \$ _____
(Prior Year Unaudited Actual Financial Report)

B) District's Total Revenue and Other Financing Sources \$ _____
(Prior Year Unaudited Actual Financial Report)

C) Portion of State Revenue in Total Revenue _____
(Part IV, Line A divided by Part IV, Line B. Calculate to two decimals)

D) Total Annual Salaries of the Administrative FTE reported on Part I, Line A..... \$ _____

E) Average Administrator Salary \$ _____
(Part IV, Line D divided by FTE from Part I, Line A. Calculate to nearest whole number.)

F) State Funded Share of Administrator Salary \$ _____
(Part IV, Line D x Part IV, Line C. Calculate to the nearest whole number)

G) Penalty \$ _____
(Part IV, Line F x Part III, Line B)

Prepared by: _____ (Name) _____ (Phone #) _____ (Date)