

### 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.))

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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 E 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)