



Contra Costa County Office of Education

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Karen Sakata, Superintendent of Schools

DISTRICT BUSINESS SERVICES

To: Chief Business Officials
Contra Costa County School Districts

From: Christine Rea
Manager, District Business Services

Date: March 14, 2017

Subject: **2016-17 Administrator-Teacher Ratio Calculation (Form R-2)**

Even though the State is no longer requiring that the Form R-2 be sent to them, Education Code 41402 is still in effect. Therefore, the COE will continue to ask that the forms be completed each year and submitted to the DBS office. Also, be sure to keep a copy, as your external auditor may need it at year-end. Attached is a copy of the COE Form R-2 and a copy of the state's instructions on the proper way to complete the form.

Ed. Code 41402.

The maximum ratios of administrative employees to each 100 teachers in the various types of school districts shall be as follows:

- (a) In elementary school districts – 9
- (b) In unified school districts – 8
- (c) In high school districts – 7

This section shall not apply to a school district that has one or fewer administrators.

Form R-2 must be completed and certified by all school districts. The original is due in this office by Friday, April 7, 2017. These forms will be kept on file in our office.

Attachments

DBS General Bulletin 021 16-17
CR

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)