

# Calculating Record of Activities Results and Days Worked

Doing these calculations will determine two key pieces of information:

1. The average number of days worked per month; and
2. The number of days to report per pay period.

**Note:** Calculation results should be rounded **up** to the next highest hundredth, even if you would round down under normal rounding rules. For example, a result of .083 would be rounded **up** to .09.

To calculate a Record of Activities (ROA) result, you must know the Standard Work Day (SWD) for the position and the total hours recorded on the three-month ROA.

First, follow these steps:

1. Divide the total hours worked from the ROA by three to get the average hours worked per month.
2. Without clearing the calculator, divide the average hours worked per month by the SWD to get the average days worked per month (ROA result). Round up to the next highest hundredth.
3. If the member is an elected or appointed official, you must list the ROA result on a Standard Work Day and Reporting Resolution for Elected and Appointed Officials form (RS2417-A). If the member is not an elected or appointed official, the RS2417-A form does not need to be completed.

Next, follow these steps to determine the days worked to include on the monthly report:

1. Multiply the ROA result by 12 to get the total number of days the member works in a year.
2. Without clearing the calculator, divide the total number of days worked per year by the number of pay periods in the year to arrive at the days worked per pay period.
3. Without clearing the calculator, multiply this number by the number of pay periods on your next monthly report. The result should be rounded **up** to the next highest hundredth. Do not report more than the maximum number of days reportable (see the *Reporting* section, of the Employer's Guide for more information).

## Example #1

A mayor recorded 649.75 hours on his/her ROA. The SWD is eight hours and the mayor is paid bi-weekly.

To calculate the ROA result to list on the Resolution:

1.  $649.75 \div 3 = 216.58333$ , which is the average number of hours per month
2.  $216.58333 \div 8$ , the SWD hours, = 27.07291 (round up)
3. List 27.08 in the ROA Result column of the Resolution

Days to report on the monthly report:

1. 27.08 days worked per month  $\times$  12 months = 324.96 days per year
2.  $324.96$  days per year  $\div$  26 bi-weekly payrolls per year = 12.49846 days
3. 10 days should be reported for each pay period on the monthly report\*

\* If the total days to report for the month exceeds the maximum number of days reportable, then report only the maximum number of days. For example, for bi-weekly employers, report a maximum of 10 days per pay period.

## Example #2

A board member recorded 186.25 hours on his/her ROA. The SWD is six hours and the board member is paid weekly.

To calculate the ROA result to list on the Resolution:

1.  $186.25 \div 3 = 62.08333$ , which is the average number of hours per month
2.  $62.08333 \div \text{the 6 hour SWD} = 10.34722$  (round up)
3. List 10.35 in the ROA Result column of the Resolution

Days to report on the monthly report:

1.  $10.35 \text{ days worked per month} \times 12 \text{ months} = 124.20 \text{ days per year}$
2.  $124.20 \text{ days per year} \div 52 \text{ weekly payrolls per year} = 2.38846 \text{ days}$
3. 2.38846 days should be reported for each pay period on the monthly report
4. For a four pay period month, 9.56 days should be reported (9.55284 rounded up to the nearest hundredth).

For a month with five pays, 11.95 days (11.94230 rounded up) should be reported.

**Note:** Officials should extend their ROAs beyond three months to make up for any time they were absent during the three-month period.