



Current Cost of Education

Introduction

The following report is a financial comparison of costs per FTES of all California Community College Districts for the fiscal year 2004-05. This report on the Current Cost of Education is based on actual costs of districts as reported on CCFS 311 reports applied to actual attending FTES as reported on the Annual Attendance Report. Each comparison uses categories of expenditures from the CCFS 311 report factored by actual FTES and sorted in descending order. Rankings fluctuate from year to year due to FTES growth rates, contract settlements, multi-year adjustments, etc. Each comparison page also reflects the statewide average cost per FTES.

Following the Full Time Equivalent Student schedule are two expenditure sections:

Current Cost of Education Data – Restricted & Unrestricted

The data used in these calculations was obtained from the CCFS-311 Supplemental Data Section, entitled "Expenditures by Activity, S10 General Fund-Combined (Total Unrestricted and Restricted)". Data includes amounts through TOPS Code 6799 for the following columns:

Salaries and Benefits – Instructional
Salaries and Benefits – Non-Instructional
Operating Expenses – (4000-5000)

The Current Cost of Education is the total of these three columns.

Current Cost of Education Data – Unrestricted Only

The data used in these calculations was obtained from the CCFS-311 Supplemental Data Section, entitled "Analysis of Compliance with the 50% Law (ECS 84362), The Current Expense of Education". This section is Unrestricted only.

Academic Salaries	Column 1, Line 409
Certificated Salaries	Column 2, Line 409
Other than Academic	Column 2, Less Column 1, Line 409
Classified Salaries	Column 2, Line 419
Employee Benefits	Column 2, Line 429
Supplies and Materials	Column 2, Line 435
Other Operating Expense	Column 2, Line 449
Current Expense of Education (before exclusions)	Column 2, Line 459
Current Expense of Education (after exclusions)	Column 2, Line 470

* Those districts recognized as Basic Aid Districts by the System Office are marked with an asterisk.

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**CURRENT COST OF EDUCATION
RESTRICTED & UNRESTRICTED COMBINED**

**California Community Colleges
Full Time Equivalent Students (FTES)
Fiscal Year 2004-05**

Ranking	District	Resident	Nonresident	Apprentice	Total FTES
1	Los Angeles	97,011	2,726	52	99,789
2	Los Rios	47,101	669	598	48,368
3	San Diego	40,821	1,301	337	42,459
4	San Francisco	36,003	1,504	165	37,672
5	Coast	34,217	1,324	-	35,541
6	North Orange County	34,390	591	8	34,989
7	Foothill-DeAnza	31,081	2,987	783	34,851
8	Rancho Santiago	29,736	675	863	31,274
9	Contra Costa	25,953	1,191	145	27,289
10	Mt. San Antonio	26,371	620	-	26,991
11	State Center	26,154	372	16	26,542
12	Ventura County	25,439	626	-	26,065
13	Riverside	24,667	422	-	25,089
14	Santa Monica	21,041	3,987	-	25,028
15	Pasadena Area	22,107	1,728	-	23,835
16	South Orange County *	21,610	930	-	22,540
17	San Mateo County	21,587	441	144	22,172
18	Long Beach	20,923	786	-	21,709
19	Sonoma County	20,427	257	60	20,744
20	El Camino	19,339	1,149	-	20,488
21	Palomar	19,349	629	445	20,423
22	Kern	18,766	238	99	19,103
23	Grossmont-Cuyamaca	18,049	925	-	18,974
24	Peralta	17,775	751	24	18,550
25	West Valley-Mission	17,653	412	-	18,065
26	Cerritos	17,167	506	262	17,935
27	Yosemite	17,219	209	-	17,428
28	Glendale	16,142	858	-	17,000
29	Chabot-Las Positas	16,336	348	93	16,777
30	Santa Barbara	14,983	1,359	-	16,342
31	San Joaquin Delta	15,102	425	120	15,647
32	Southwestern	14,299	197	-	14,496
33	Chaffey	13,924	466	-	14,390
34	San Bernardino	14,103	98	3	14,204
35	Sierra Joint	13,668	386	-	14,054
36	Rio Hondo	12,503	475	679	13,657
37	San Jose-Evergreen	13,303	336	9	13,648
38	Santa Clarita	11,263	1,265	-	12,528
39	Butte	11,918	341	-	12,259
40	Citrus	11,296	676	-	11,972
41	Cabrillo	11,159	243	-	11,402
42	Antelope Valley	9,986	55	-	10,041
43	Allan Hancock Joint	9,696	73	27	9,796
44	Victor Valley	9,308	134	-	9,442
45	Merced	9,234	136	-	9,370
46	San Luis Obispo County	9,178	153	-	9,331
47	Monterey Peninsula	8,599	206	123	8,928
48	Sequoias	8,620	150	-	8,770
49	Solano County	8,681	62	-	8,743
50	Mt. San Jacinto	8,557	95	-	8,652
51	Mira Costa *	7,319	863	241	8,423
52	Yuba	7,769	100	-	7,869
53	Shasta-Tehama-Trinity	7,561	138	3	7,702
54	Desert	7,150	368	-	7,518
55	Ohlone	6,769	173	-	6,942
56	Hartnell	6,498	73	14	6,585
57	Compton	6,401	77	-	6,478
58	Imperial	5,996	50	-	6,046
59	Napa Valley	5,856	70	50	5,976
60	Redwoods	4,987	199	-	5,186
61	West Hills	4,703	153	-	4,856
62	Gavilan	4,675	26	-	4,701
63	Marin *	4,326	157	-	4,483
64	Mendocino-Lake	2,953	12	-	2,965
65	Siskiyou Joint	2,428	94	-	2,522
66	Barstow	2,293	12	-	2,305
67	West Kern	2,070	111	-	2,181
68	Lassen	1,860	140	-	2,000
69	Lake Tahoe	1,701	42	-	1,743
70	Palo Verde	1,624	42	-	1,666
71	Copper Mountain	1,510	9	-	1,519
72	Feather River	1,418	70	-	1,488
Statewide Totals		1,121,681	39,472	5,363	1,166,516

**Cost per Unit of FTES for
Instructional Salaries and Benefits
Fiscal Year 2004-05**

RESTRICTED AND UNRESTRICTED

Ranking	District	Cost per FTES in \$'s
1	Marin *	3,773.26
2	Lake Tahoe	3,095.02
3	Mira Costa *	2,953.04
4	Lassen	2,781.03
5	Redwoods	2,561.22
6	Ohlone	2,495.78
7	San Jose/Evergreen	2,456.35
8	Contra Costa	2,439.79
9	Feather River	2,386.37
10	Solano Co.	2,361.77
11	Palo Verde	2,351.47
12	Ventura Co.	2,332.96
13	Kern	2,296.68
14	Mendocino-Lake	2,283.33
15	Cabrillo	2,280.60
16	Siskiyou Joint	2,268.71
17	Antelope Valley	2,263.23
18	Peralta	2,250.65
19	Southwestern	2,243.54
20	South Orange County *	2,242.78
21	Sequoias	2,223.76
22	Foothill-DeAnza	2,216.79
23	Shasta-Teh.-Tri.	2,203.73
24	San Francisco	2,184.36
25	Santa Monica	2,181.86
26	San Joaquin Delta	2,169.95
27	Chabot-Las Positas	2,153.35
28	Rio Hondo	2,149.85
29	Victor Valley	2,115.08
30	Los Rios	2,109.04
31	West Kern	2,104.64
32	Palomar	2,091.14
33	Cerritos	2,080.04
34	Sonoma Co.	2,067.23
35	Long Beach	2,061.21
36	Coast	2,046.92
37	Imperial	2,039.51
38	San Luis Obispo Co.	2,036.05
39	Pasadena Area	2,033.93
40	Mt. San Antonio	2,032.66
41	Grossmont-Cuyamaca	2,031.82
42	Hartnell	2,029.67
43	Napa Valley	2,018.44
44	West Valley-Mission	2,006.70
45	Merced	2,001.27
46	Yuba	1,995.44
47	Sierra Joint	1,987.58
48	Riverside	1,971.49
49	El Camino	1,966.69
50	North Orange Co.	1,963.65
51	Compton	1,950.61
52	Copper Mountain	1,937.24
53	Chaffey	1,934.59
54	San Mateo Co.	1,933.20
55	Butte	1,902.93
56	Santa Barbara	1,901.80
57	Mt. San Jacinto	1,901.49
58	Glendale	1,897.12
59	State Center	1,896.61
60	San Diego	1,880.16
61	Desert	1,868.94
62	Gavilan	1,859.30
63	Citrus	1,821.61
64	Barstow	1,782.21
65	San Bernardino	1,766.25
66	West Hills	1,749.26
67	Los Angeles	1,749.24
68	Allan Hancock Joint	1,736.26
69	Rancho Santiago	1,688.01
70	Yosemite	1,670.03
71	Santa Clarita	1,631.63
72	Monterey Peninsula	1,501.89
	Statewide Average	2,043.90

**Cost per Unit of FTES for
Non-Instructional Salaries and Benefits
Fiscal Year 2004-05**

RESTRICTED AND UNRESTRICTED

Ranking	District	Cost per FTES in \$'s
1	Marin *	3,374.70
2	Paio Verde	3,311.77
3	Mira Costa *	3,096.28
4	Feather River	2,826.83
5	Siskiyou Joint	2,796.21
6	West Kern	2,791.18
7	Lassen	2,718.79
8	Yosemite	2,692.27
9	Copper Mountain	2,681.89
10	Redwoods	2,626.36
11	Lake Tahoe	2,590.26
12	Mendocino-Lake	2,334.20
13	Imperial	2,302.67
14	Gavilan	2,259.83
15	Los Angeles	2,224.32
16	San Jose/Evergreen	2,222.67
17	Yuba	2,209.42
18	Peralta	2,147.25
19	San Francisco	2,145.89
20	Ohlone	2,138.33
21	Kern	2,103.66
22	Napa Valley	2,100.69
23	Compton	2,100.22
24	Merced	2,078.87
25	West Hills	2,075.23
26	Southwestern	2,060.81
27	El Camino	2,042.20
28	Contra Costa	2,003.67
29	West Valley-Mission	1,962.31
30	Ventura Co.	1,946.45
31	Chabot-Las Positas	1,943.13
32	Coast	1,918.99
33	State Center	1,912.52
34	South Orange County *	1,911.29
35	Shasta-Teh.-Tri.	1,902.07
36	Palomar	1,891.08
37	Rancho Santiago	1,883.58
38	San Bernardino	1,876.30
39	San Diego	1,870.09
40	Butte	1,868.07
41	San Luis Obispo Co.	1,861.00
42	Sequoias	1,860.17
43	Grossmont-Cuyamaca	1,858.92
44	San Mateo Co.	1,846.20
45	Glendale	1,837.62
46	Allan Hancock Joint	1,836.03
47	Cabrillo	1,830.63
48	Cerritos	1,798.25
49	Chaffey	1,779.95
50	Los Rios	1,778.79
51	Riverside	1,771.38
52	Citrus	1,770.49
53	Sierra Joint	1,765.22
54	Desert	1,763.59
55	Sonoma Co.	1,739.60
56	San Joaquin Delta	1,738.04
57	Santa Barbara	1,727.37
58	Long Beach	1,725.33
59	Foothill-DeAnza	1,723.52
60	Pasadena Area	1,701.32
61	Barstow	1,686.83
62	Santa Monica	1,660.53
63	North Orange Co.	1,649.38
64	Rio Hondo	1,638.65
65	Mt. San Jacinto	1,631.07
66	Hartnell	1,610.79
67	Antelope Valley	1,555.35
68	Mt. San Antonio	1,501.80
69	Solano Co.	1,470.65
70	Victor Valley	1,465.20
71	Santa Clarita	1,450.58
72	Monterey Peninsula	1,413.87
	Statewide Average	1,920.79

**Cost per Unit of FTES for
Operating Expenses
Fiscal Year 2004-05**

RESTRICTED AND UNRESTRICTED

Ranking	District	Cost per FTES in \$'s
1	Butte	2,030.10
2	Lassen	1,403.42
3	Palo Verde	1,271.37
4	Feather River	1,269.09
5	West Kern	1,212.91
6	Siskiyou Joint	1,025.17
7	Lake Tahoe	1,000.55
8	Compton	928.42
9	Redwoods	918.79
10	Yosemite	908.89
11	Hartnell	901.49
12	Mendocino-Lake	876.60
13	Gavilan	868.70
14	Napa Valley	849.92
15	Copper Mountain	845.90
16	West Hills	841.65
17	Marin *	818.03
18	Yuba	811.54
19	Santa Barbara	809.75
20	Ohlone	788.37
21	Peralta	773.80
22	Barstow	768.80
23	San Bernardino	767.35
24	Sierra Joint	735.94
25	San Luis Obispo Co.	732.89
26	Victor Valley	713.66
27	San Jose/Evergreen	712.49
28	Solano Co.	705.58
29	Allan Hancock Joint	677.54
30	Antelope Valley	676.94
31	Contra Costa	671.50
32	Sequoias	663.74
33	Chaffey	663.63
34	Mira Costa *	662.11
35	Santa Clarita	654.90
36	San Joaquin Delta	653.39
37	Cabrillo	646.87
38	Monterey Peninsula	643.62
39	West Valley-Mission	643.38
40	Shasta-Teh.-Tri.	635.14
41	Imperial	631.62
42	Rancho Santiago	619.16
43	Riverside	617.60
44	Desert	616.97
45	Kern	608.84
46	San Diego	597.75
47	Los Rios	590.65
48	Palomar	590.18
49	Los Angeles	586.42
50	Foothill-DeAnza	584.87
51	Southwestern	581.11
52	Grossmont-Cuyamaca	576.51
53	Merced	558.40
54	Santa Monica	557.31
55	Rio Hondo	551.84
56	South Orange County *	549.94
57	Ventura Co.	548.14
58	Mt. San Jacinto	546.10
59	San Mateo Co.	538.30
60	Chabot-Las Positas	532.27
61	El Camino	521.49
62	Cerritos	513.24
63	Sonoma Co.	509.02
64	Citrus	502.11
65	State Center	499.78
66	Mt. San Antonio	495.72
67	Coast	494.87
68	San Francisco	459.13
69	Long Beach	443.79
70	Pasadena Area	430.85
71	North Orange Co.	423.52
72	Glendale	394.25
	Statewide Average	<u>619.24</u>

Cost per Unit of FTES for
Current Cost of Education
Fiscal Year 2004-05

RESTRICTED AND UNRESTRICTED

Ranking	District	Cost per FTES in \$'s
1	Marin *	7,966.00
2	Palo Verde	6,934.60
3	Lassen	6,903.24
4	Mira Costa *	6,711.44
5	Lake Tahoe	6,685.82
6	Feather River	6,482.29
7	West Kern	6,108.73
8	Redwoods	6,106.36
9	Siskiyou Joint	6,090.09
10	Butte	5,801.10
11	Mendocino-Lake	5,494.12
12	Copper Mountain	5,465.03
13	Ohlone	5,422.48
14	San Jose/Evergreen	5,391.51
15	Yosemite	5,271.19
16	Peralta	5,171.69
17	Contra Costa	5,114.96
18	Yuba	5,016.39
19	Kern	5,009.18
20	Gavilan	4,987.83
21	Compton	4,979.25
22	Imperial	4,973.80
23	Napa Valley	4,969.05
24	Southwestern	4,885.47
25	Ventura Co.	4,827.56
26	San Francisco	4,789.38
27	Cabrillo	4,758.11
28	Sequoias	4,747.67
29	Shasta-Teh.-Tri.	4,740.93
30	South Orange County *	4,704.02
31	West Hills	4,666.14
32	Merced	4,638.55
33	San Luis Obispo Co.	4,629.93
34	Chabot-Las Positas	4,628.75
35	West Valley-Mission	4,612.39
36	Palomar	4,572.40
37	San Joaquin Delta	4,561.37
38	Los Angeles	4,559.98
39	Hartnell	4,541.96
40	Solano Co.	4,538.00
41	El Camino	4,530.38
42	Foothill-DeAnza	4,525.19
43	Antelope Valley	4,495.52
44	Sierra Joint	4,488.74
45	Los Rios	4,478.48
46	Grossmont-Cuyamaca	4,467.26
47	Coast	4,460.78
48	Santa Barbara	4,438.92
49	San Bernardino	4,409.91
50	Santa Monica	4,399.70
51	Cerritos	4,391.52
52	Chaffey	4,378.17
53	Riverside	4,360.47
54	San Diego	4,348.00
55	Rio Hondo	4,340.34
56	San Mateo Co.	4,317.69
57	Sonoma Co.	4,315.85
58	State Center	4,308.90
59	Victor Valley	4,293.94
60	Allan Hancock Joint	4,249.83
61	Desert	4,249.50
62	Barstow	4,237.84
63	Long Beach	4,230.33
64	Rancho Santiago	4,190.75
65	Pasadena Area	4,166.11
66	Glendale	4,128.99
67	Citrus	4,094.21
68	Mt. San Jacinto	4,078.66
69	North Orange Co.	4,036.55
70	Mt. San Antonio	4,030.18
71	Santa Clarita	3,737.10
72	Monterey Peninsula	3,559.38
	Statewide Average	<u>4,583.93</u>

CURRENT COST OF EDUCATION

UNRESTRICTED ONLY

Cost per Unit of FTES for
Instructional Academic Salaries
Fiscal Year 2004-05

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin *	2,612.18
2	Mira Costa *	2,168.42
3	Lake Tahoe	2,110.83
4	Palo Verde	2,071.70
5	Ohlone	1,947.54
6	Lassen	1,929.49
7	Feather River	1,901.80
8	Redwoods	1,844.92
9	Contra Costa	1,842.76
10	Siskiyou Joint	1,769.34
11	Mendocino-Lake	1,752.09
12	San Francisco	1,742.13
13	Antelope Valley	1,723.37
14	San Jose/Evergreen	1,722.15
15	Ventura Co.	1,719.02
16	Southwestern	1,711.56
17	Santa Monica	1,694.68
18	Yuba	1,693.38
19	Chabot-Las Positas	1,667.92
20	Solano Co.	1,662.41
21	Pasadena Area	1,662.22
22	El Camino	1,643.83
23	Hartnell	1,613.91
24	Sequoias	1,604.95
25	Kern	1,599.63
26	Los Rios	1,597.76
27	Cerritos	1,596.51
28	Sonoma Co.	1,591.85
29	Cabrillo	1,587.39
30	Shasta-Teh.-Tri.	1,580.72
31	San Luis Obispo Co.	1,558.68
32	Mt. San Antonio	1,550.76
33	Riverside	1,546.29
34	Foothill-DeAnza	1,544.74
35	Gavilan	1,542.70
36	San Joaquin Delta	1,537.96
37	Palomar	1,534.57
38	Imperial	1,524.44
39	North Orange Co.	1,511.47
40	South Orange County *	1,509.49
41	Copper Mountain	1,509.35
42	West Valley-Mission	1,506.39
43	Santa Barbara	1,505.05
44	Compton	1,503.82
45	Yosemite	1,485.19
46	State Center	1,483.37
47	Victor Valley	1,480.45
48	Peralta	1,471.49
49	Sierra Joint	1,465.12
50	Grossmont-Cuyamaca	1,464.13
51	Mt. San Jacinto	1,437.49
52	Los Angeles	1,436.42
53	Long Beach	1,414.95
54	Napa Valley	1,410.26
55	Rio Hondo	1,409.61
56	Chaffey	1,399.69
57	Citrus	1,396.84
58	San Diego	1,391.92
59	Glendale	1,384.76
60	Merced	1,362.44
61	San Mateo Co.	1,353.87
62	Desert	1,347.92
63	San Bernardino	1,343.31
64	Butte	1,341.64
65	Allan Hancock Joint	1,339.24
66	West Kern	1,318.59
67	Coast	1,308.03
68	Rancho Santiago	1,271.95
69	Santa Clarita	1,226.27
70	Barstow	1,220.37
71	West Hills	1,175.70
72	Monterey Peninsula	1,038.58
	Statewide Average	<u>1,528.49</u>

**Cost per Unit of FTES for
Non-Instructional Academic Salaries
Fiscal Year 2004-05**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Copper Mountain	715.56
2	Marin *	666.96
3	Palo Verde	624.94
4	Mira Costa *	605.78
5	West Kern	494.71
6	Napa Valley	487.75
7	San Francisco	480.13
8	Lassen	476.68
9	Lake Tahoe	467.05
10	San Bernardino	465.34
11	Redwoods	462.45
12	Peralta	451.37
13	Contra Costa	450.28
14	Los Rios	445.00
15	Siskiyou Joint	442.11
16	Sequoias	441.00
17	Cabrillo	436.96
18	State Center	433.57
19	Rio Hondo	425.97
20	West Valley-Mission	422.92
21	Sonoma Co.	422.25
22	Ohlone	422.12
23	Santa Monica	421.28
24	San Luis Obispo Co.	414.83
25	Ventura Co.	413.12
26	San Mateo Co.	411.32
27	Imperial	405.96
28	Chaffey	394.87
29	Feather River	390.93
30	Sierra Joint	378.20
31	Chabot-Las Positas	377.74
32	Glendale	377.74
33	Southwestern	376.33
34	Yuba	374.98
35	Los Angeles	374.28
36	Allan Hancock Joint	372.36
37	Compton	372.34
38	Rancho Santiago	369.84
39	Cerritos	364.07
40	Santa Clarita	362.53
41	West Hills	359.02
42	Merced	359.01
43	Mendocino-Lake	357.71
44	Kern	355.97
45	Long Beach	353.62
46	Foothill-DeAnza	349.79
47	South Orange County *	349.18
48	Riverside	347.29
49	Antelope Valley	345.32
50	San Jose/Evergreen	342.10
51	Butte	336.87
52	Shasta-Teh.-Tri.	330.58
53	Desert	328.13
54	Coast	325.60
55	Pasadena Area	324.51
56	North Orange Co.	323.64
57	San Diego	312.45
58	Mt. San Jacinto	310.59
59	Palomar	307.85
60	Monterey Peninsula	303.34
61	Grossmont-Cuyamaca	301.70
62	Santa Barbara	294.56
63	Barstow	289.11
64	Gavilan	286.75
65	El Camino	284.72
66	San Joaquin Delta	260.66
67	Citrus	255.13
68	Mt. San Antonio	251.96
69	Yosemite	250.83
70	Victor Valley	244.47
71	Hartnell	123.76
72	Solano Co.	27.87
	Statewide Average	<u>368.42</u>

**Cost per Unit of FTES for
Classified Salaries
Fiscal Year 2004-05**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin *	1,660.86
2	Mira Costa *	1,574.03
3	Lake Tahoe	1,332.20
4	Feather River	1,294.90
5	West Kern	1,255.34
6	Lassen	1,250.15
7	Ohlone	1,210.94
8	Siskiyou Joint	1,149.48
9	San Jose/Evergreen	1,123.50
10	Palo Verde	1,087.49
11	Mendocino-Lake	1,084.79
12	Southwestern	1,037.20
13	South Orange County *	1,023.53
14	Hartnell	1,009.66
15	Copper Mountain	993.88
16	El Camino	990.29
17	Chabot-Las Positas	988.86
18	Peralta	984.63
19	Redwoods	982.93
20	Citrus	969.40
21	Chaffey	957.65
22	Compton	956.15
23	Coast	934.48
24	Grossmont-Cuyamaca	912.46
25	Santa Clarita	910.94
26	Cabrillo	899.71
27	San Diego	899.46
28	Long Beach	899.08
29	Foothill-DeAnza	897.41
30	Palomar	893.07
31	Contra Costa	892.70
32	Santa Barbara	891.41
33	Glendale	885.43
34	San Francisco	872.33
35	Shasta-Teh.-Tri.	868.20
36	Yosemite	866.70
37	San Luis Obispo Co.	864.84
38	Cerritos	864.04
39	Los Rios	854.57
40	Sierra Joint	852.45
41	Sonoma Co.	841.77
42	San Joaquin Delta	830.15
43	Kern	826.26
44	Los Angeles	816.71
45	Mt. San Jacinto	812.96
46	San Mateo Co.	810.53
47	Mt. San Antonio	806.07
48	Gavilan	798.22
49	Rancho Santiago	791.24
50	Riverside	790.98
51	Napa Valley	789.51
52	Butte	787.36
53	San Bernardino	787.34
54	Imperial	787.10
55	Yuba	778.79
56	Pasadena Area	770.69
57	Victor Valley	766.93
58	State Center	764.18
59	Sequoias	764.04
60	West Valley-Mission	755.77
61	Desert	752.52
62	Allan Hancock Joint	749.14
63	North Orange Co.	747.99
64	Santa Monica	736.18
65	Ventura Co.	727.80
66	Barstow	726.64
67	Solano Co.	726.51
68	Merced	699.53
69	Monterey Peninsula	694.28
70	Antelope Valley	689.64
71	Rio Hondo	680.74
72	West Hills	628.35
	Statewide Average	<u>863.27</u>

Cost per Unit of FTES for
Employee Benefits
Fiscal Year 2004-05

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin *	1,594.82
2	Mira Costa *	1,320.89
3	Palo Verde	1,314.45
4	Lassen	1,300.21
5	Lake Tahoe	1,245.02
6	Siskiyou Joint	1,216.97
7	Coast	1,137.73
8	Peralta	1,126.66
9	West Kern	1,117.74
10	Redwoods	1,090.38
11	Contra Costa	1,066.30
12	Kern	1,040.60
13	Hartnell	1,012.62
14	Yosemite	1,010.29
15	San Jose/Evergreen	1,001.63
16	Shasta-Teh.-Tri.	976.51
17	South Orange County *	974.87
18	Feather River	957.33
19	West Valley-Mission	954.02
20	Copper Mountain	948.80
21	Imperial	935.08
22	Merced	922.36
23	San Joaquin Delta	916.57
24	Ventura Co.	900.20
25	Sequoias	886.60
26	Chabot-Las Positas	881.46
27	Mendocino-Lake	877.15
28	Los Angeles	870.54
29	Rio Hondo	868.99
30	Barstow	867.91
31	Foothill-DeAnza	866.02
32	Solano Co.	865.30
33	Palomar	857.64
34	Sierra Joint	849.46
35	Long Beach	843.13
36	Yuba	839.05
37	San Mateo Co.	834.19
38	San Francisco	829.67
39	Butte	805.47
40	El Camino	790.42
41	Napa Valley	785.39
42	Citrus	784.39
43	Antelope Valley	783.92
44	Grossmont-Cuyamaca	770.25
45	Cabrillo	768.10
46	Santa Monica	765.24
47	North Orange Co.	754.00
48	Cerritos	738.73
49	Rancho Santiago	734.73
50	Pasadena Area	729.86
51	San Luis Obispo Co.	723.93
52	State Center	721.80
53	Chaffey	719.71
54	Gavilan	712.25
55	Desert	712.20
56	Riverside	703.53
57	Southwestern	698.33
58	Victor Valley	697.95
59	Los Rios	694.40
60	San Diego	693.83
61	Ohlone	693.23
62	Mt. San Antonio	689.67
63	San Bernardino	688.38
64	Allan Hancock Joint	686.79
65	Sonoma Co.	668.05
66	Compton	664.58
67	West Hills	651.48
68	Mt. San Jacinto	650.98
69	Santa Clarita	649.79
70	Glendale	596.15
71	Santa Barbara	576.07
72	Monterey Peninsula	390.80
	Statewide Average	<u>827.35</u>

Cost per Unit of FTES for
Supplies
Fiscal Year 2004-05

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Lassen	176.15
2	Siskiyou Joint	160.43
3	Antelope Valley	157.55
4	West Kern	140.00
5	Mendocino-Lake	124.11
6	Compton	117.98
7	Sierra Joint	116.19
8	Lake Tahoe	113.55
9	Foothill-DeAnza	109.76
10	Chaffey	106.50
11	San Luis Obispo Co.	106.10
12	Solano Co.	105.51
13	Mira Costa *	102.53
14	Sequoias	101.98
15	Feather River	101.78
16	Southwestern	101.00
17	Copper Mountain	100.96
18	Citrus	96.57
19	Sonoma Co.	95.79
20	Chabot-Las Positas	94.03
21	Contra Costa	93.97
22	Imperial	93.69
23	Yosemite	92.68
24	Los Rios	92.18
25	Palo Verde	90.94
26	Santa Barbara	90.27
27	El Camino	87.81
28	Marin *	87.62
29	Barstow	82.56
30	Ohlone	80.43
31	Shasta-Teh.-Tri.	80.31
32	Cerritos	80.02
33	Redwoods	78.99
34	Gavilan	75.93
35	Butte	74.97
36	Desert	74.85
37	San Mateo Co.	74.57
38	Mt. San Antonio	74.48
39	Kern	72.91
40	San Diego	72.41
41	West Hills	72.36
42	West Valley-Mission	71.37
43	Coast	69.91
44	Peralta	69.22
45	State Center	67.79
46	Mt. San Jacinto	67.29
47	San Joaquin Delta	67.17
48	Pasadena Area	65.70
49	Allan Hancock Joint	64.02
50	Napa Valley	63.57
51	Victor Valley	63.44
52	Monterey Peninsula	63.35
53	San Bernardino	60.87
54	Hartnell	60.67
55	Riverside	57.29
56	South Orange County *	55.68
57	San Jose/Evergreen	55.50
58	Los Angeles	55.21
59	Rio Hondo	53.81
60	Grossmont-Cuyamaca	53.26
61	Long Beach	52.08
62	North Orange Co.	45.58
63	Yuba	40.88
64	Palomar	40.33
65	Merced	40.33
66	Santa Clarita	35.94
67	Ventura Co.	35.87
68	Santa Monica	33.71
69	Cabrillo	33.16
70	Rancho Santiago	28.89
71	San Francisco	28.49
72	Glendale	27.55
	Statewide Average	<u>69.59</u>

**Cost per Unit of FTES for
Other Expenses and Supplies
Fiscal Year 2004-05**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	West Kern	1,352.11
2	Lassen	1,183.02
3	Palo Verde	942.59
4	Feather River	797.08
5	Compton	730.45
6	Lake Tahoe	696.87
7	Peralta	695.56
8	Solano Co.	663.35
9	Gavilan	654.12
10	Marin *	641.08
11	Ohlone	613.52
12	Barstow	580.58
13	Siskiyou Joint	576.69
14	Redwoods	574.91
15	San Bernardino	574.04
16	Hartnell	570.68
17	Copper Mountain	561.02
18	Santa Clarita	558.03
19	Mendocino-Lake	557.27
20	Yuba	541.19
21	Contra Costa	521.68
22	Butte	520.84
23	Napa Valley	506.92
24	San Jose/Evergreen	497.05
25	San Luis Obispo Co.	495.48
26	San Joaquin Delta	485.94
27	Mira Costa *	482.22
28	Chaffey	474.81
29	Foothill-DeAnza	471.16
30	West Hills	462.45
31	Sequoias	461.16
32	West Valley-Mission	452.07
33	Cabrillo	445.96
34	Rancho Santiago	439.22
35	Los Angeles	433.57
36	Allan Hancock Joint	431.96
37	Chabot-Las Positas	422.76
38	Antelope Valley	417.19
39	Shasta-Teh.-Tri.	409.36
40	Kern	408.14
41	Desert	407.06
42	San Diego	396.30
43	Los Rios	393.07
44	Victor Valley	392.64
45	South Orange County *	389.76
46	Riverside	388.14
47	Citrus	387.31
48	Rio Hondo	386.00
49	Cerritos	385.91
50	Mt. San Jacinto	380.68
51	Santa Monica	380.41
52	El Camino	369.84
53	Merced	357.17
54	San Mateo Co.	355.80
55	Southwestern	352.81
56	Ventura Co.	349.99
57	Palomar	346.78
58	Sierra Joint	338.43
59	Long Beach	337.70
60	Imperial	334.58
61	Mt. San Antonio	326.91
62	Sonoma Co.	322.19
63	Coast	311.46
64	Grossmont-Cuyamaca	310.60
65	Santa Barbara	306.68
66	North Orange Co.	303.77
67	State Center	293.85
68	Pasadena Area	291.14
69	Yosemite	280.79
70	San Francisco	279.91
71	Glendale	141.81
72	Monterey Peninsula	118.49
	Statewide Average	<u>406.44</u>

**Cost per Unit of FTES for
Education Before Exclusions
Fiscal Year 2004-05**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin *	7,263.52
2	Lassen	6,324.47
3	Mira Costa *	6,253.88
4	Palo Verde	6,207.72
5	Lake Tahoe	5,965.51
6	West Kern	5,845.43
7	Feather River	5,443.83
8	Siskiyou Joint	5,317.08
9	Redwoods	5,035.82
10	Ohlone	4,967.79
11	Contra Costa	4,871.77
12	Copper Mountain	4,829.86
13	Peralta	4,798.94
14	Mendocino-Lake	4,753.12
15	San Jose/Evergreen	4,741.92
16	Chabot-Las Positas	4,432.77
17	Hartnell	4,391.30
18	Compton	4,345.32
19	Kern	4,305.80
20	Yuba	4,304.90
21	South Orange County *	4,303.04
22	Southwestern	4,280.04
23	Sequoias	4,260.11
24	Shasta-Teh.-Tri.	4,246.46
25	Foothill-DeAnza	4,239.17
26	San Francisco	4,233.84
27	Cabrillo	4,202.47
28	El Camino	4,189.29
29	Antelope Valley	4,169.88
30	Ventura Co.	4,167.77
31	San Luis Obispo Co.	4,167.42
32	West Valley-Mission	4,162.82
33	Coast	4,103.42
34	San Joaquin Delta	4,098.46
35	Imperial	4,080.85
36	Los Rios	4,076.97
37	Gavilan	4,071.45
38	Solano Co.	4,059.59
39	Chaffey	4,053.23
40	Napa Valley	4,043.40
41	Yosemite	4,043.24
42	Santa Monica	4,038.77
43	Palomar	4,032.06
44	Cerritos	4,030.55
45	Sierra Joint	4,017.48
46	Los Angeles	3,986.76
47	Sonoma Co.	3,941.90
48	San Bernardino	3,919.29
49	Rio Hondo	3,911.02
50	Long Beach	3,904.07
51	Citrus	3,889.63
52	Butte	3,867.15
53	Pasadena Area	3,844.81
54	San Mateo Co.	3,840.28
55	Riverside	3,837.76
56	Grossmont-Cuyamaca	3,812.40
57	Santa Clarita	3,792.13
58	Barstow	3,767.18
59	San Diego	3,766.55
60	State Center	3,764.57
61	Merced	3,740.83
62	Mt. San Antonio	3,699.86
63	North Orange Co.	3,686.44
64	Santa Barbara	3,665.86
65	Mt. San Jacinto	3,660.53
66	Victor Valley	3,646.43
67	Allan Hancock Joint	3,643.51
68	Desert	3,636.81
69	Rancho Santiago	3,635.87
70	Glendale	3,413.45
71	West Hills	3,349.78
72	Monterey Peninsula	2,615.42
	Statewide Average	4,070.75

**Cost per Unit of FTES for
Education After Exclusions
Fiscal Year 2004-05**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin *	7,137.37
2	Palo Verde	6,207.72
3	Mira Costa *	6,133.07
4	Lake Tahoe	5,775.72
5	Siskiyou Joint	5,050.08
6	Lassen	5,006.62
7	West Kern	4,953.84
8	Redwoods	4,946.59
9	Contra Costa	4,751.44
10	Ohlone	4,687.68
11	Copper Mountain	4,607.38
12	San Jose/Evergreen	4,554.97
13	Feather River	4,408.27
14	Peralta	4,384.96
15	Mendocino-Lake	4,314.10
16	Hartnell	4,215.74
17	Yuba	4,175.50
18	South Orange County *	4,162.71
19	Chabot-Las Positas	4,127.67
20	Sequoias	4,118.19
21	Kern	4,102.25
22	Cabrillo	4,081.89
23	Southwestern	4,047.96
24	San Francisco	4,045.64
25	Compton	4,045.37
26	San Luis Obispo Co.	4,034.43
27	El Camino	4,033.88
28	Ventura Co.	4,028.70
29	West Valley-Mission	4,021.02
30	Sierra Joint	4,017.48
31	Shasta-Teh.-Tri.	4,017.04
32	Antelope Valley	3,988.25
33	San Joaquin Delta	3,974.65
34	Imperial	3,960.64
35	Los Rios	3,944.71
36	Coast	3,937.38
37	Foothill-DeAnza	3,927.20
38	Cerritos	3,913.22
39	Napa Valley	3,900.54
40	Yosemite	3,871.78
41	Gavilan	3,865.46
42	Santa Monica	3,863.56
43	Solano Co.	3,858.65
44	Los Angeles	3,813.23
45	Sonoma Co.	3,791.57
46	Palomar	3,778.95
47	Grossmont-Cuyamaca	3,737.58
48	Chaffey	3,734.11
49	Rio Hondo	3,723.70
50	Long Beach	3,718.11
51	State Center	3,692.86
52	San Mateo Co.	3,684.62
53	Butte	3,668.84
54	Riverside	3,643.05
55	Barstow	3,630.94
56	San Bernardino	3,609.88
57	Merced	3,599.51
58	San Diego	3,596.10
59	Pasadena Area	3,582.68
60	Victor Valley	3,580.32
61	North Orange Co.	3,554.46
62	Mt. San Antonio	3,551.87
63	Santa Barbara	3,540.93
64	Mt. San Jacinto	3,523.26
65	Desert	3,491.46
66	Citrus	3,487.60
67	Rancho Santiago	3,451.56
68	Glendale	3,413.45
69	Allan Hancock Joint	3,333.16
70	Santa Clarita	3,210.27
71	West Hills	2,952.87
72	Monterey Peninsula	2,493.72
	Statewide Average	<u>3,885.07</u>