

**Financial Statistics
for
Current Cost of Education 2007-08**



**Business Services Office
San Joaquin Delta Community College District
5151 Pacific Avenue
Stockton, CA 95207**

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 2007-08. 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.

**California Community Colleges
Full Time Equivalent Students (FTES)
Fiscal Year 2007-08**

Ranking	District	Resident	Nonresident	Apprentice	Total FTES
1	Los Angeles	104,623	3,291	72	107,986
2	Los Rios	52,344	819	729	53,892
3	San Diego	41,948	1,234	354	43,536
4	San Francisco	37,318	1,886	206	39,410
5	Foothill-DeAnza	33,376	3,988	897	38,261
6	North Orange Co.	36,544	799	11	37,354
7	Coast	35,383	1,680	-	37,063
8	Rancho Santiago	32,841	770	1,112	34,723
9	Contra Costa	30,838	1,774	186	32,798
10	Mt. San Antonio	31,934	710	-	32,644
11	State Center	27,605	410	16	28,031
12	Riverside	27,011	518	-	27,529
13	Ventura Co.	26,380	444	-	26,824
14	South Orange Co.	24,190	1,079	-	25,269
15	Pasadena Area	23,017	1,648	-	24,665
16	Santa Monica	18,843	5,072	-	23,915
17	Long Beach	21,529	1,068	-	22,597
18	Sonoma Co.	20,899	272	72	21,243
19	Palomar	19,942	685	601	21,228
20	El Camino	19,337	1,542	-	20,879
21	Peralta	19,414	961	26	20,401
22	Grossmont-Cuyamaca	18,559	969	-	19,528
23	Kern	19,067	223	76	19,366
24	San Mateo Co.	18,310	410	163	18,883
25	Chabot-Las Positas	17,606	392	160	18,158
26	Cerritos	17,173	481	385	18,039
27	Santa Barbara	15,833	1,870	-	17,703
28	Yosemite	17,444	167	-	17,611
29	San Joaquin Delta	17,011	447	121	17,579
30	Glendale	16,569	996	-	17,565
31	West Valley-Mission	15,921	496	-	16,417
32	Southwestern	15,829	216	-	16,045
33	Sierra Joint	15,195	457	-	15,652
34	San Jose/Evergreen	14,825	479	17	15,321
35	Santa Clarita	14,537	528	-	15,065
36	Rio Hondo	13,705	465	742	14,912
37	Chaffey	14,320	487	-	14,807
38	San Bernardino	14,103	83	-	14,186
39	Citrus	11,981	524	-	12,505
40	Cabrillo	11,610	221	-	11,831
41	Antelope Valley	11,401	102	-	11,503
42	Butte	10,773	283	-	11,056
43	Mt. San Jacinto	10,204	166	-	10,370
44	Merced	10,094	221	-	10,315
45	Allan Hancock Joint	9,884	87	29	10,000
46	San Luis Obispo Co.	9,374	135	-	9,509
47	Victor Valley	9,211	222	-	9,433
48	Solano Co.	9,100	70	-	9,170
49	Mira Costa	8,537	290	-	8,827
50	Ohlone	8,332	440	-	8,772
51	Desert	8,151	365	-	8,516
52	Monterey Peninsula	8,227	165	57	8,449
53	Sequoias	8,209	230	-	8,439
54	Yuba	8,035	92	-	8,127
55	Shasta-Teh.-Tri.	7,562	153	5	7,720
56	Imperial	7,085	69	10	7,164
57	Hartnell	6,586	66	18	6,670
58	Napa Valley	6,059	73	31	6,163
59	Gavilan	5,444	21	-	5,465
60	West Hills	5,050	273	-	5,323
61	Redwoods	4,756	179	-	4,935
62	Marin	4,456	105	-	4,561
63	Compton	3,347	210	-	3,557
64	Mendocino-Lake	2,722	24	-	2,746
65	Siskiyou Joint	2,431	140	-	2,571
66	West Kern	2,487	80	-	2,567
67	Barstow	2,310	31	-	2,341
68	Palo Verde	1,819	27	-	1,846
69	Lake Tahoe	1,735	55	-	1,790
70	Feather River	1,539	119	-	1,658
71	Copper Mountain	1,427	42	-	1,469
72	Lassen	1,303	60	-	1,363
	Statewide Totals	1,182,564	45,156	6,096	1,233,816

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

**Cost per Unit of FTES for
Instructional Salaries and Benefits
Fiscal Year 2007-08**

RESTRICTED AND UNRESTRICTED

Ranking	District	Cost per FTES in \$'s
1	Marin	3,929.86
2	Copper Mountain	3,764.53
3	Mira Costa	3,644.93
4	West Kern	3,303.33
5	Lassen	3,300.80
6	Lake Tahoe	3,272.08
7	Mendocino-Lake	3,084.65
8	Sequoias	2,983.66
9	Compton	2,867.80
10	West Valley-Mission	2,862.66
11	Antelope Valley	2,788.37
12	San Mateo Co.	2,787.10
13	Victor Valley	2,756.83
14	Peralta	2,735.73
15	Yuba	2,728.00
16	San Jose/Evergreen	2,722.98
17	Redwoods	2,687.26
18	Grossmont-Cuyamaca	2,673.53
19	Napa Valley	2,666.16
20	Santa Monica	2,657.71
21	Ohlone	2,645.53
22	Chabot-Las Positas	2,640.47
23	Southwestern	2,599.71
24	Kern	2,589.11
25	Los Rios	2,573.32
26	Solano Co.	2,572.73
27	Siskiyou Joint	2,569.82
28	Cabrillo	2,566.75
29	Rio Hondo	2,565.90
30	Santa Barbara	2,560.08
31	Feather River	2,548.51
32	Sonoma Co.	2,541.45
33	San Francisco	2,528.22
34	Shasta-Teh.-Tri.	2,514.91
35	Cerritos	2,496.71
36	Foothill-DeAnza	2,470.30
37	El Camino	2,459.65
38	Pasadena Area	2,422.10
39	Palomar	2,421.56
40	Riverside	2,421.19
41	Long Beach	2,405.04
42	Contra Costa	2,389.02
43	Glendale	2,387.43
44	Chaffey	2,382.17
45	San Diego	2,378.64
46	Ventura Co.	2,376.99
47	Yosemite	2,375.18
48	San Luis Obispo Co.	2,365.29
49	Coast	2,356.36
50	Mt. San Jacinto	2,354.23
51	North Orange Co.	2,343.34
52	Mt. San Antonio	2,339.71
53	West Hills	2,336.71
54	Los Angeles	2,322.45
55	State Center	2,321.78
56	Imperial	2,304.24
57	Merced	2,281.42
58	South Orange Co.	2,281.14
59	Sierra Joint	2,247.71
60	San Joaquin Delta	2,243.90
61	Barstow	2,240.31
62	Butte	2,207.86
63	Palo Verde	2,198.39
64	Allan Hancock Joint	2,195.29
65	Hartnell	2,192.57
66	San Bernardino	2,187.93
67	Gavilan	2,155.11
68	Desert	2,140.70
69	Citrus	2,064.76
70	Rancho Santiago	1,992.37
71	Santa Clarita	1,936.97
72	Monterey Peninsula	1,807.29
	Statewide Average	2,448.99

**Cost per Unit of FTES for
Non-Instructional Salaries and Benefits
Fiscal Year 2007-08**

RESTRICTED AND UNRESTRICTED

Ranking	District	Cost per FTES in \$'s
1	Marin	5,022.75
2	Compton	3,972.04
3	Lassen	3,928.03
4	West Kern	3,884.02
5	Palo Verde	3,680.70
6	Mira Costa	3,469.45
7	Copper Mountain	3,455.90
8	Mendocino-Lake	3,364.79
9	Siskiyou Joint	3,021.83
10	Feather River	3,009.57
11	Lake Tahoe	2,902.23
12	Redwoods	2,776.29
13	Imperial	2,763.24
14	San Mateo Co.	2,711.13
15	West Hills	2,670.57
16	Yosemite	2,656.23
17	Yuba	2,642.21
18	Napa Valley	2,619.52
19	Gavilan	2,584.51
20	West Valley-Mission	2,577.68
21	San Francisco	2,489.18
22	Peralta	2,464.41
23	San Bernardino	2,457.50
24	Sequoias	2,442.19
25	Butte	2,425.76
26	Hartnell	2,417.30
27	San Jose/Evergreen	2,393.16
28	Palomar	2,377.40
29	Los Angeles	2,365.46
30	Southwestern	2,349.71
31	Chabot-Las Positas	2,346.03
32	Merced	2,345.77
33	State Center	2,340.33
34	Ventura Co.	2,324.21
35	Kern	2,319.58
36	Allan Hancock Joint	2,297.93
37	Shasta-Teh.-Tri.	2,291.47
38	San Diego	2,288.27
39	Citrus	2,269.99
40	Riverside	2,239.66
41	Glendale	2,210.98
42	El Camino	2,194.84
43	Cabrillo	2,194.07
44	Rancho Santiago	2,187.00
45	San Luis Obispo Co.	2,186.64
46	Coast	2,185.84
47	Santa Monica	2,184.10
48	Los Rios	2,180.76
49	Sonoma Co.	2,165.52
50	Ohlone	2,165.46
51	Long Beach	2,160.69
52	Grossmont-Cuyamaca	2,154.16
53	Chaffey	2,137.80
54	Victor Valley	2,096.57
55	Desert	2,092.27
56	Cerritos	2,090.06
57	South Orange Co.	2,067.71
58	Pasadena Area	2,063.48
59	Foothill-DeAnza	2,053.46
60	Solano Co.	2,023.97
61	Barstow	2,004.72
62	Antelope Valley	2,000.72
63	North Orange Co.	1,952.09
64	Sierra Joint	1,932.61
65	Santa Barbara	1,917.23
66	Rio Hondo	1,906.22
67	Contra Costa	1,887.62
68	Mt. San Jacinto	1,882.09
69	Santa Clarita	1,860.69
70	San Joaquin Delta	1,832.04
71	Mt. San Antonio	1,798.93
72	Monterey Peninsula	1,648.77
	Statewide Average	<u>2,259.37</u>

**Cost per Unit of FTES for
Operating Expenses
Fiscal Year 2007-08**

RESTRICTED AND UNRESTRICTED

Ranking	District	Cost per FTES in \$'s
1	Butte	2,388.99
2	Compton	2,108.83
3	Lassen	2,034.79
4	Palo Verde	1,797.67
5	West Kern	1,772.89
6	Feather River	1,398.75
7	Hartnell	1,383.69
8	Lake Tahoe	1,331.37
9	Siskiyou Joint	1,210.52
10	Mendocino-Lake	1,187.65
11	West Hills	1,179.07
12	Solano Co.	1,175.00
13	Marin	1,103.21
14	Yosemite	1,020.94
15	Redwoods	1,003.93
16	Sequoias	1,002.61
17	Grossmont-Cuyamaca	998.58
18	Napa Valley	994.91
19	Copper Mountain	993.71
20	Santa Clarita	989.66
21	San Bernardino	931.68
22	Victor Valley	925.29
23	San Jose/Evergreen	907.10
24	San Luis Obispo Co.	902.23
25	Monterey Peninsula	893.29
26	Peralta	881.29
27	Kern	880.51
28	Yuba	877.91
29	Barstow	877.35
30	Gavilan	872.83
31	Ohlone	864.80
32	Sierra Joint	831.94
33	Allan Hancock Joint	820.21
34	Chaffey	820.11
35	San Joaquin Delta	813.09
36	Cabrillo	810.39
37	Santa Monica	799.51
38	Santa Barbara	788.01
39	Mira Costa	781.71
40	Imperial	766.31
41	Foothill-DeAnza	762.18
42	Antelope Valley	756.55
43	Shasta-Teh.-Tri.	755.27
44	Rancho Santiago	753.19
45	San Mateo Co.	740.87
46	Desert	734.73
47	Los Angeles	720.59
48	West Valley-Mission	716.26
49	Southwestern	713.27
50	Merced	709.98
51	Ventura Co.	705.85
52	Palomar	704.73
53	Rio Hondo	703.70
54	San Diego	699.36
55	Citrus	694.57
56	Riverside	682.53
57	Mt. San Jacinto	680.44
58	Los Rios	671.62
59	State Center	648.09
60	Cerritos	631.43
61	Contra Costa	608.31
62	Coast	607.02
63	Chabot-Las Positas	590.83
64	South Orange Co.	590.34
65	El Camino	577.31
66	Sonoma Co.	570.54
67	Mt. San Antonio	531.99
68	Glendale	522.01
69	Long Beach	512.97
70	North Orange Co.	507.69
71	Pasadena Area	501.45
72	San Francisco	492.44
	Statewide Average	<u>750.75</u>

**Cost per Unit of FTES for
Current Cost of Education
Fiscal Year 2007-08**

RESTRICTED AND UNRESTRICTED

Ranking	District	Cost per FTES in \$'s
1	Marin	10,055.81
2	Lassen	9,263.62
3	West Kern	8,960.23
4	Compton	8,948.67
5	Copper Mountain	8,214.14
6	Mira Costa	7,896.09
7	Palo Verde	7,676.77
8	Mendocino-Lake	7,637.09
9	Lake Tahoe	7,505.68
10	Butte	7,022.61
11	Feather River	6,956.84
12	Siskiyou Joint	6,802.17
13	Redwoods	6,467.48
14	Sequoias	6,428.46
15	Napa Valley	6,280.59
16	Yuba	6,248.12
17	San Mateo Co.	6,239.10
18	West Hills	6,186.35
19	West Valley-Mission	6,156.59
20	Peralta	6,081.43
21	Yosemite	6,052.36
22	San Jose/Evergreen	6,023.25
23	Hartnell	5,993.56
24	Imperial	5,833.80
25	Grossmont-Cuyamaca	5,826.28
26	Kern	5,789.20
27	Victor Valley	5,778.68
28	Solano Co.	5,771.71
29	Ohlone	5,675.80
30	Southwestern	5,662.70
31	Santa Monica	5,641.31
32	Gavilan	5,612.45
33	Chabot-Las Positas	5,577.33
34	San Bernardino	5,577.11
35	Cabrillo	5,571.21
36	Shasta-Teh.-Tri.	5,561.64
37	Antelope Valley	5,545.64
38	San Francisco	5,509.84
39	Palomar	5,503.69
40	San Luis Obispo Co.	5,454.17
41	Los Rios	5,425.70
42	Los Angeles	5,408.50
43	Ventura Co.	5,407.05
44	San Diego	5,366.27
45	Riverside	5,343.38
46	Chaffey	5,340.07
47	Merced	5,337.17
48	Allan Hancock Joint	5,313.42
49	State Center	5,310.19
50	Foothill-DeAnza	5,285.94
51	Sonoma Co.	5,277.50
52	Santa Barbara	5,265.33
53	El Camino	5,231.80
54	Cerritos	5,218.20
55	Rio Hondo	5,175.82
56	Coast	5,149.21
57	Barstow	5,122.38
58	Glendale	5,120.42
59	Long Beach	5,078.70
60	Citrus	5,029.31
61	Sierra Joint	5,012.26
62	Pasadena Area	4,987.02
63	Desert	4,967.70
64	South Orange Co.	4,939.20
65	Rancho Santiago	4,932.56
66	Mt. San Jacinto	4,916.76
67	San Joaquin Delta	4,889.03
68	Contra Costa	4,884.96
69	North Orange Co.	4,803.12
70	Santa Clarita	4,787.32
71	Mt. San Antonio	4,670.63
72	Monterey Peninsula	4,349.36
	Statewide Average	5,459.11

CURRENT COST OF EDUCATION

UNRESTRICTED ONLY

**Cost per Unit of FTES for
Instructional Academic Salaries
Fiscal Year 2007-08**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin	3,494.60
2	Copper Mountain	2,946.31
3	Mira Costa	2,702.11
4	Mendocino-Lake	2,339.06
5	Lake Tahoe	2,243.76
6	Lassen	2,201.61
7	Sequoias	2,185.51
8	Compton	2,154.16
9	Antelope Valley	2,126.79
10	Yuba	2,100.75
11	West Valley-Mission	2,070.93
12	Santa Monica	2,049.04
13	Chabot-Las Positas	2,044.19
14	Feather River	2,027.09
15	Victor Valley	2,019.74
16	Palo Verde	2,019.53
17	Redwoods	2,017.41
18	San Francisco	2,013.37
19	San Jose/Evergreen	2,008.36
20	Siskiyou Joint	1,998.12
21	Pasadena Area	1,990.59
22	San Mateo Co.	1,986.91
23	Southwestern	1,974.82
24	El Camino	1,962.29
25	Ohlone	1,960.67
26	Grossmont-Cuyamaca	1,940.45
27	Cerritos	1,933.81
28	Los Rios	1,923.12
29	Sonoma Co.	1,919.24
30	Riverside	1,897.14
31	Santa Barbara	1,881.91
32	Kern	1,880.29
33	Napa Valley	1,873.37
34	Ventura Co.	1,867.06
35	Cabrillo	1,840.97
36	Gavilan	1,836.91
37	Shasta-Teh.-Tri.	1,829.38
38	Solano Co.	1,825.55
39	Contra Costa	1,820.58
40	Peralta	1,820.13
41	Palomar	1,816.05
42	West Kern	1,813.44
43	State Center	1,811.54
44	San Luis Obispo Co.	1,808.30
45	West Hills	1,802.84
46	North Orange Co.	1,798.81
47	Yosemite	1,781.74
48	Imperial	1,781.27
49	Los Angeles	1,776.38
50	Mt. San Antonio	1,765.57
51	Chaffey	1,764.76
52	Mt. San Jacinto	1,764.23
53	San Diego	1,755.08
54	Sierra Joint	1,741.89
55	Glendale	1,723.32
56	San Bernardino	1,717.66
57	Foothill-DeAnza	1,699.47
58	South Orange Co.	1,678.48
59	Allan Hancock Joint	1,667.35
60	Coast	1,666.71
61	Long Beach	1,653.68
62	Rio Hondo	1,636.00
63	San Joaquin Delta	1,616.78
64	Citrus	1,608.14
65	Barstow	1,591.96
66	Desert	1,572.28
67	Hartnell	1,572.01
68	Butte	1,557.62
69	Merced	1,536.56
70	Santa Clarita	1,475.49
71	Rancho Santiago	1,469.66
72	Monterey Peninsula	1,343.85
	Statewide Average	1,831.08

**Cost per Unit of FTES for
Non-Instructional Academic Salaries
Fiscal Year 2007-08**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin	857.25
2	Copper Mountain	855.06
3	Mira Costa	778.01
4	Palo Verde	716.02
5	Compton	682.38
6	Yuba	617.26
7	Imperial	601.26
8	Napa Valley	599.80
9	Lassen	592.20
10	Mendocino-Lake	576.59
11	San Bernardino	573.94
12	Sonoma Co.	551.65
13	San Mateo Co.	550.71
14	West Valley-Mission	545.85
15	Cabrillo	534.77
16	Los Rios	529.39
17	Santa Monica	524.46
18	Peralta	516.94
19	West Kern	516.19
20	San Francisco	516.19
21	State Center	513.00
22	Redwoods	509.72
23	Sequoias	493.53
24	Butte	489.06
25	Siskiyou Joint	483.55
26	Glendale	464.68
27	Chaffey	464.38
28	West Hills	463.02
29	Riverside	455.24
30	Solano Co.	452.86
31	Rancho Santiago	451.81
32	Ohlone	451.19
33	Desert	443.02
34	Shasta-Teh.-Tri.	442.65
35	Santa Clarita	442.14
36	Antelope Valley	439.66
37	Lake Tahoe	437.17
38	Ventura Co.	435.46
39	San Luis Obispo Co.	434.53
40	Allan Hancock Joint	431.00
41	San Diego	426.72
42	Hartnell	426.23
43	Long Beach	424.73
44	San Jose/Evergreen	424.25
45	Kern	423.58
46	Palomar	423.40
47	Rio Hondo	420.81
48	Chabot-Las Positas	414.69
49	Cerritos	412.27
50	Merced	411.59
51	Feather River	409.84
52	Southwestern	408.34
53	Sierra Joint	406.82
54	Foothill-DeAnza	406.23
55	Los Angeles	405.06
56	Coast	394.78
57	Pasadena Area	392.87
58	North Orange Co.	389.39
59	Contra Costa	386.23
60	Barstow	385.86
61	Gavilan	383.57
62	Grossmont-Cuyamaca	372.93
63	South Orange Co.	367.50
64	Santa Barbara	357.83
65	Monterey Peninsula	346.95
66	Mt. San Jacinto	345.89
67	Yosemite	340.47
68	El Camino	328.79
69	Mt. San Antonio	316.55
70	San Joaquin Delta	266.45
71	Citrus	256.54
72	Victor Valley	184.26
	Statewide Average	438.68

**Cost per Unit of FTES for
Classified Salaries
Fiscal Year 2007-08**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	West Kern	2,065.40
2	Mira Costa	1,850.88
3	Marin	1,840.76
4	Compton	1,815.78
5	Lassen	1,683.86
6	Mendocino-Lake	1,405.63
7	Feather River	1,397.57
8	Copper Mountain	1,386.00
9	Lake Tahoe	1,374.79
10	Palo Verde	1,268.56
11	Ohlone	1,242.88
12	Siskiyou Joint	1,217.46
13	Citrus	1,178.58
14	San Mateo Co.	1,162.97
15	Chaffey	1,158.10
16	Southwestern	1,148.88
17	San Luis Obispo Co.	1,118.78
18	Peralta	1,115.33
19	Hartnell	1,114.44
20	San Diego	1,114.06
21	Santa Barbara	1,107.47
22	El Camino	1,102.96
23	San Jose/Evergreen	1,101.95
24	Long Beach	1,101.55
25	Palomar	1,097.78
26	Coast	1,096.01
27	Santa Clarita	1,091.86
28	Glendale	1,076.10
29	Chabot-Las Positas	1,066.27
30	Sonoma Co.	1,064.96
31	Grossmont-Cuyamaca	1,049.01
32	South Orange Co.	1,047.59
33	Foothill-DeAnza	1,043.08
34	Yosemite	1,038.77
35	Sequoias	1,031.64
36	San Bernardino	1,024.66
37	Yuba	1,022.44
38	Redwoods	1,022.22
39	Los Rios	1,020.42
40	San Francisco	1,016.34
41	Cabrillo	1,014.68
42	Victor Valley	1,009.40
43	Shasta-Teh.-Tri.	1,008.80
44	Napa Valley	1,008.35
45	Riverside	997.41
46	Mt. San Jacinto	994.22
47	Cerritos	989.25
48	Santa Monica	974.37
49	West Valley-Mission	969.16
50	Allan Hancock Joint	964.93
51	Butte	963.47
52	Sierra Joint	962.67
53	State Center	956.61
54	Gavilan	947.16
55	Antelope Valley	945.38
56	Kern	932.01
57	Los Angeles	930.02
58	Rancho Santiago	925.50
59	Pasadena Area	903.90
60	Desert	888.40
61	Contra Costa	884.38
62	Mt. San Antonio	884.37
63	West Hills	881.08
64	Monterey Peninsula	880.65
65	North Orange Co.	877.85
66	San Joaquin Delta	876.04
67	Imperial	875.45
68	Solano Co.	874.18
69	Barstow	850.43
70	Ventura Co.	817.59
71	Merced	784.02
72	Rio Hondo	758.51
	Statewide Average	1,016.99

**Cost per Unit of FTES for
Employee Benefits
Fiscal Year 2007-08**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin	1,974.89
2	Lassen	1,799.18
3	Lake Tahoe	1,358.63
4	West Valley-Mission	1,334.13
5	Mira Costa	1,330.34
6	Copper Mountain	1,318.72
7	Siskiyou Joint	1,307.03
8	Mendocino-Lake	1,301.85
9	Peralta	1,268.26
10	Compton	1,238.52
11	San Mateo Co.	1,211.36
12	Palo Verde	1,211.26
13	Sequoias	1,172.91
14	Yosemite	1,164.34
15	Merced	1,131.61
16	Shasta-Teh.-Tri.	1,128.88
17	Solano Co.	1,110.40
18	Kern	1,092.04
19	West Kern	1,070.98
20	Chabot-Las Positas	1,052.00
21	Imperial	1,045.26
22	Yuba	1,035.96
23	Rio Hondo	1,035.00
24	Long Beach	1,028.34
25	Foothill-DeAnza	1,025.17
26	Redwoods	1,001.48
27	San Jose/Evergreen	999.81
28	Ventura Co.	992.53
29	Hartnell	988.77
30	Contra Costa	984.59
31	Palomar	964.57
32	Antelope Valley	962.13
33	Citrus	955.18
34	Santa Monica	954.41
35	Feather River	929.52
36	Butte	929.37
37	Napa Valley	928.58
38	San Francisco	921.37
39	Grossmont-Cuyamaca	917.21
40	Barstow	909.91
41	Allan Hancock Joint	902.34
42	Cabrillo	899.57
43	South Orange Co.	894.52
44	Gavilan	889.39
45	San Joaquin Delta	885.70
46	Los Rios	882.21
47	North Orange Co.	873.12
48	Pasadena Area	870.81
49	West Hills	863.03
50	State Center	851.36
51	San Diego	845.07
52	Riverside	844.49
53	Coast	843.68
54	Chaffey	835.43
55	San Bernardino	834.62
56	Southwestern	833.68
57	Rancho Santiago	827.26
58	Sierra Joint	824.19
59	Cerritos	810.76
60	Sonoma Co.	793.92
61	Desert	785.94
62	El Camino	779.95
63	Los Angeles	769.58
64	Glendale	762.82
65	Mt. San Jacinto	752.46
66	Victor Valley	749.08
67	San Luis Obispo Co.	739.70
68	Santa Clarita	729.67
69	Santa Barbara	721.59
70	Mt. San Antonio	718.82
71	Ohlone	667.23
72	Monterey Peninsula	421.76
	Statewide Average	914.55

**Cost per Unit of FTES for
Supplies
Fiscal Year 2007-08**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Lassen	184.67
2	Compton	178.00
3	Siskiyou Joint	170.55
4	Mendocino-Lake	166.81
5	Sequoias	160.70
6	Antelope Valley	152.27
7	Sonoma Co.	139.87
8	Sierra Joint	138.07
9	Palo Verde	137.75
10	Lake Tahoe	137.30
11	Solano Co.	134.53
12	Foothill-DeAnza	130.34
13	Feather River	123.01
14	Mira Costa	120.71
15	West Kern	119.34
16	Gavilan	115.37
17	Santa Barbara	112.34
18	Imperial	104.44
19	Chabot-Las Positas	102.45
20	Ohlone	102.23
21	Chaffey	100.68
22	Shasta-Teh.-Tri.	100.24
23	Citrus	100.19
24	Los Rios	98.23
25	West Valley-Mission	98.19
26	West Hills	96.11
27	Redwoods	95.41
28	San Luis Obispo Co.	94.56
29	Copper Mountain	94.49
30	Allan Hancock Joint	93.95
31	Barstow	93.22
32	Yosemite	91.27
33	Cerritos	89.11
34	Grossmont-Cuyamaca	88.29
35	Yuba	87.24
36	State Center	87.11
37	Butte	85.25
38	Marin	84.62
39	San Mateo Co.	84.19
40	San Joaquin Delta	83.60
41	Monterey Peninsula	81.71
42	Napa Valley	80.78
43	Mt. San Jacinto	79.37
44	Coast	78.62
45	Desert	77.85
46	Pasadena Area	76.50
47	Riverside	76.23
48	Contra Costa	76.08
49	San Bernardino	75.85
50	Hartnell	74.36
51	Kern	73.41
52	San Diego	72.39
53	Mt. San Antonio	70.93
54	El Camino	68.12
55	South Orange Co.	67.42
56	Southwestern	67.39
57	Victor Valley	64.87
58	Los Angeles	64.59
59	Santa Clarita	63.68
60	Cabrillo	63.01
61	Ventura Co.	62.33
62	San Jose/Evergreen	61.98
63	Palomar	58.92
64	Peralta	58.90
65	Rio Hondo	58.73
66	Merced	55.59
67	North Orange Co.	54.60
68	San Francisco	52.82
69	Long Beach	47.34
70	Santa Monica	36.20
71	Glendale	35.63
72	Rancho Santiago	32.79
	Statewide Average	<u>80.15</u>

**Cost per Unit of FTES for
Other Expenses and Supplies
Fiscal Year 2007-08**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Compton	1,707.58
2	Palo Verde	1,410.31
3	Lassen	1,318.90
4	Hartnell	1,199.60
5	Lake Tahoe	879.08
6	Santa Clarita	873.49
7	Solano Co.	872.23
8	Marin	851.23
9	Feather River	834.48
10	Mendocino-Lake	825.71
11	Siskiyou Joint	777.20
12	Peralta	728.34
13	Barstow	710.60
14	Copper Mountain	697.63
15	San Jose/Evergreen	672.40
16	San Luis Obispo Co.	669.53
17	West Kern	669.28
18	West Hills	662.77
19	San Bernardino	656.79
20	Redwoods	653.10
21	Ohlone	637.01
22	Gavilan	632.65
23	Chaffey	623.54
24	Sequoias	606.50
25	Foothill-DeAnza	606.15
26	Napa Valley	601.13
27	Monterey Peninsula	592.17
28	Mira Costa	588.61
29	San Joaquin Delta	580.08
30	Santa Monica	576.47
31	Yuba	568.94
32	Rancho Santiago	558.63
33	Kern	534.61
34	Shasta-Teh.-Tri.	520.25
35	Sierra Joint	519.85
36	Los Angeles	508.43
37	San Mateo Co.	502.97
38	Southwestern	489.49
39	Victor Valley	489.17
40	Allan Hancock Joint	487.58
41	San Diego	483.93
42	Merced	479.87
43	Citrus	476.16
44	Mt. San Jacinto	474.76
45	Ventura Co.	473.77
46	Cabrillo	473.60
47	Rio Hondo	469.01
48	Desert	468.44
49	Contra Costa	464.27
50	Butte	461.97
51	Riverside	449.43
52	Antelope Valley	448.50
53	West Valley-Mission	438.59
54	Grossmont-Cuyamaca	429.40
55	Palomar	424.33
56	Los Rios	421.05
57	Cerritos	414.94
58	Coast	410.44
59	Imperial	395.03
60	Chabot-Las Positas	394.41
61	El Camino	391.54
62	South Orange Co.	390.97
63	Long Beach	390.35
64	Mt. San Antonio	384.68
65	Sonoma Co.	381.48
66	Santa Barbara	381.35
67	Glendale	380.92
68	State Center	367.36
69	Pasadena Area	354.81
70	North Orange Co.	350.20
71	San Francisco	337.73
72	Yosemite	318.20
	Statewide Average	<u>495.65</u>

**Cost per Unit of FTES for
Education Before Exclusions
Fiscal Year 2007-08**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin	9,103.35
2	Compton	7,911.88
3	Lassen	7,783.32
4	Mira Costa	7,370.66
5	Copper Mountain	7,356.64
6	Palo Verde	6,782.22
7	Mendocino-Lake	6,615.65
8	Lake Tahoe	6,430.73
9	West Kern	6,263.45
10	Siskiyou Joint	5,954.09
11	Sequoias	5,771.23
12	Feather River	5,721.51
13	Peralta	5,507.91
14	San Mateo Co.	5,499.12
15	West Valley-Mission	5,463.20
16	Hartnell	5,448.40
17	Yuba	5,433.92
18	Redwoods	5,306.24
19	San Jose/Evergreen	5,293.30
20	Solano Co.	5,269.81
21	Santa Monica	5,114.96
22	Chabot-Las Positas	5,095.59
23	Napa Valley	5,092.02
24	Antelope Valley	5,077.05
25	Ohlone	5,061.21
26	Shasta-Teh.-Tri.	5,030.75
27	Chaffey	4,946.89
28	Kern	4,937.89
29	Southwestern	4,924.48
30	Foothill-DeAnza	4,910.60
31	Cabrillo	4,886.89
32	San Bernardino	4,883.52
33	Los Rios	4,874.42
34	San Luis Obispo Co.	4,869.63
35	San Francisco	4,859.37
36	Sonoma Co.	4,857.60
37	Santa Clarita	4,829.27
38	Gavilan	4,805.06
39	Imperial	4,802.71
40	Grossmont-Cuyamaca	4,797.30
41	Palomar	4,786.01
42	West Hills	4,768.84
43	Yosemite	4,734.81
44	Riverside	4,734.32
45	San Diego	4,697.29
46	Cerritos	4,650.43
47	Ventura Co.	4,648.74
48	Long Beach	4,645.99
49	El Camino	4,633.66
50	Contra Costa	4,631.19
51	Sierra Joint	4,598.24
52	Pasadena Area	4,593.34
53	State Center	4,586.98
54	Santa Barbara	4,576.12
55	Citrus	4,574.80
56	Allan Hancock Joint	4,547.15
57	Barstow	4,543.07
58	Victor Valley	4,516.80
59	Coast	4,490.24
60	Butte	4,486.74
61	Los Angeles	4,454.18
62	South Orange Co.	4,446.49
63	Glendale	4,443.47
64	Rio Hondo	4,426.68
65	Mt. San Jacinto	4,411.53
66	Merced	4,399.26
67	North Orange Co.	4,343.96
68	San Joaquin Delta	4,308.65
69	Rancho Santiago	4,265.65
70	Desert	4,243.44
71	Mt. San Antonio	4,140.92
72	Monterey Peninsula	3,674.64
	Statewide Average	<u>4,784.09</u>

**Cost per Unit of FTES for
Education After Exclusions
Fiscal Year 2007-08**

UNRESTRICTED ONLY

Ranking	District	Cost per FTES in \$'s
1	Marin	8,972.54
2	Compton	7,764.35
3	Mira Costa	7,250.62
4	Copper Mountain	7,199.97
5	Lassen	6,474.67
6	Lake Tahoe	6,334.96
7	West Kern	6,263.45
8	Palo Verde	6,074.58
9	Mendocino-Lake	5,903.68
10	Sequoias	5,482.14
11	Siskiyou Joint	5,468.22
12	West Valley-Mission	5,330.49
13	San Mateo Co.	5,273.09
14	Redwoods	5,216.71
15	Peralta	5,184.19
16	San Jose/Evergreen	5,112.45
17	Yuba	5,112.27
18	Solano Co.	5,103.15
19	Chabot-Las Positas	4,960.32
20	Napa Valley	4,941.98
21	Antelope Valley	4,931.23
22	Santa Monica	4,922.05
23	Hartnell	4,892.20
24	Ohlone	4,863.57
25	Kern	4,850.38
26	Shasta-Teh.-Tri.	4,845.33
27	Southwestern	4,808.55
28	Cabrillo	4,765.96
29	Los Rios	4,733.99
30	San Luis Obispo Co.	4,728.14
31	Palomar	4,726.34
32	San Francisco	4,682.93
33	Imperial	4,675.35
34	Grossmont-Cuyamaca	4,659.04
35	Chaffey	4,644.07
36	Feather River	4,621.28
37	Yosemite	4,609.31
38	Sonoma Co.	4,601.25
39	Gavilan	4,589.53
40	Riverside	4,561.11
41	Foothill-DeAnza	4,549.88
42	West Hills	4,544.92
43	Cerritos	4,542.34
44	San Bernardino	4,533.22
45	Victor Valley	4,516.80
46	State Center	4,516.47
47	San Diego	4,512.46
48	Contra Costa	4,510.47
49	Ventura Co.	4,506.89
50	El Camino	4,486.75
51	Pasadena Area	4,466.56
52	Long Beach	4,432.92
53	Barstow	4,384.22
54	Santa Barbara	4,364.12
55	Sierra Joint	4,340.97
56	Butte	4,322.31
57	South Orange Co.	4,313.62
58	Glendale	4,313.59
59	Coast	4,304.58
60	Los Angeles	4,285.38
61	Merced	4,275.76
62	Rio Hondo	4,274.43
63	Mt. San Jacinto	4,269.85
64	Allan Hancock Joint	4,267.47
65	North Orange Co.	4,230.94
66	Santa Clarita	4,203.72
67	San Joaquin Delta	4,199.96
68	Rancho Santiago	4,130.60
69	Desert	4,091.72
70	Citrus	3,988.90
71	Mt. San Antonio	3,947.78
72	Monterey Peninsula	3,212.95
	Statewide Average	<u>4,595.88</u>

