

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 2003-04. 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.

Teacher Salaries	Column 1, Line 409
Certificated Salaries	Column 2, Line 409
Other than Teaching	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
Equipment Replacement	Column 2, Line 451
Current Expense of Education (before exclusions)	Column 2, Line 459
Current Expense of Education (after exclusions)	Column 2, Line 470

Prepared by: Business Services Office, San Joaquin Delta College
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**California Community Colleges
Full Time Equivalent Students (FTES)
Fiscal Year 2003-04**

Ranking	District	Resident	Nonresident	Apprentice	Total FTES
1	Los Angeles	94,022	2,901	62	96,985
2	Los Rios	45,410	822	523	46,755
3	San Diego	40,559	1,734	243	42,536
4	San Francisco	35,931	1,721	173	37,825
5	Foothill-DeAnza	32,659	3,268	795	36,722
6	North Orange County	32,721	597	8	33,326
7	Coast	31,837	1,327	0	33,164
8	Contra Costa	31,011	1,500	126	32,637
9	Rancho Santiago	28,804	682	802	30,288
10	Ventura County	25,791	713	0	26,504
11	State Center	24,797	342	18	25,157
12	Mt. San Antonio	24,149	706	0	24,855
13	Pasadena Area	22,022	1,821	0	23,843
14	South Orange County	22,590	973	0	23,563
15	Riverside	23,001	421	0	23,422
16	Long Beach	20,786	719	0	21,505
17	Sonoma County	20,434	257	63	20,754
18	El Camino	19,499	1,133	0	20,632
19	San Mateo County	19,844	494	140	20,478
20	Palomar	18,779	592	422	19,793
21	Santa Monica	15,727	3,926	0	19,653
22	Peralta	18,436	814	26	19,276
23	Grossmont-Cuyamaca	17,943	1,030	0	18,973
24	Kern	18,319	321	104	18,744
25	West Valley-Mission	18,213	438	0	18,651
26	Cerritos	17,181	494	274	17,949
27	Yosemite	17,254	215	0	17,469
28	Glendale	16,116	774	0	16,890
29	Chabot-Las Positas	16,032	347	130	16,509
30	Santa Barbara	14,790	1,285	0	16,075
31	San Joaquin Delta	15,318	426	119	15,863
32	Southwestern	14,804	201	0	15,005
33	San Jose-Evergreen	14,633	315	9	14,957
34	San Bernardino	14,005	89	0	14,094
35	Chaffey	13,543	432	0	13,975
36	Sierra Joint	13,566	348	0	13,914
37	Rio Hondo	12,652	408	588	13,648
38	Butte	11,968	542	0	12,510
39	Citrus	11,110	596	0	11,706
40	Cabrillo	11,411	242	0	11,653
41	Santa Clarita	10,900	348	0	11,248
42	Antelope Valley	9,696	61	0	9,757
43	Allan Hancock Joint	9,278	88	20	9,386
44	San Luis Obispo County	9,102	148	0	9,250
45	Merced	9,054	112	0	9,166

**California Community Colleges
Full Time Equivalent Students (FTES)
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Resident</u>	<u>Nonresident</u>	<u>Apprentice</u>	<u>Total FTES</u>
46	Monterey Peninsula	8,766	229	77	9,072
47	Solano County	8,747	83	0	8,830
48	Sequoias	8,511	137	0	8,648
49	Victor Valley	8,331	95	0	8,426
50	Ohlone	8,074	182	0	8,256
51	Mira Costa	7,447	311	292	8,050
52	Mt. San Jacinto	7,970	70	0	8,040
53	Shasta-Tehama-Trinity	7,176	154	4	7,334
54	Desert	6,844	365	0	7,209
55	Hartnell	7,038	75	18	7,131
56	Yuba	6,856	94	0	6,950
57	Compton	6,303	43	0	6,346
58	Napa Valley	5,883	57	0	5,940
59	Redwoods	5,528	233	0	5,761
60	Imperial	5,456	53	0	5,509
61	Marin	5,150	201	0	5,351
62	Gavilan	4,563	26	0	4,589
63	West Hills	4,166	140	0	4,306
64	Mendocino-Lake	2,783	18	0	2,801
65	Siskiyou Joint	2,603	73	0	2,676
66	Barstow	2,333	10	0	2,343
67	Lassen	2,151	98	0	2,249
68	West Kern	1,844	88	0	1,932
69	Lake Tahoe	1,754	35	0	1,789
70	Palo Verde	1,637	66	0	1,703
71	Copper Mountain	1,453	15	0	1,468
72	Feather River	1,326	60	0	1,386
Statewide Totals		1,106,390	39,734	5,036	1,151,160

RESTRICTED AND UNRESTRICTED**Cost per Unit of FTES for
Instructional Salaries and Benefits
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Marin	3,167.66
2	Lake Tahoe	2,934.51
3	Mira Costa	2,804.83
4	Lassen	2,537.98
5	Feather River	2,402.90
6	Santa Monica	2,370.28
7	Shasta-Tehama-Trinity	2,265.72
8	Mendocino-Lake	2,248.25
9	Cabrillo	2,246.12
10	San Jose-Evergreen	2,237.96
11	Sequoias	2,223.04
12	Kern	2,202.70
13	Redwoods	2,192.32
14	Yuba	2,189.78
15	West Kern	2,185.22
16	Victor Valley	2,182.39
17	Long Beach	2,124.64
18	Foothill-DeAnza	2,123.10
19	Ventura County	2,118.50
20	Palo Verde	2,109.03
21	Cerritos	2,089.33
22	Siskiyou Joint	2,086.18
23	Rio Hondo	2,084.51
24	Contra Costa	2,074.09
25	Antelope Valley	2,065.85
26	South Orange County	2,041.80
27	San Francisco	2,037.92
28	Grossmont-Cuyamaca	2,037.84
29	Los Rios	2,037.73
30	Southwestern	2,036.98
31	San Joaquin Delta	2,034.43
32	Yosemite	2,025.32
33	Solano County	2,017.34
34	Peralta	2,006.26
35	Sonoma County	1,988.31
36	Coast	1,977.31
37	San Mateo County	1,968.53
38	Chabot-Las Positas	1,967.44
39	Napa Valley	1,959.06
40	Mt. San Antonio	1,947.73
41	Ohlone	1,940.35
42	North Orange County	1,923.03
43	El Camino	1,917.88
44	San Luis Obispo County	1,906.66
45	Copper Mountain	1,896.79
46	Riverside	1,893.47
47	Pasadena Area	1,889.66
48	Palomar	1,878.33
49	Merced	1,876.06

RESTRICTED AND UNRESTRICTED**Cost per Unit of FTES for
Instructional Salaries and Benefits
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
50	Mt. San Jacinto	1,875.93
51	Barstow	1,861.24
52	State Center	1,841.47
53	Sierra Joint	1,837.16
54	Hartnell	1,818.15
55	West Hills	1,817.89
56	Desert	1,809.80
57	Chaffey	1,807.82
58	Butte	1,803.55
59	Santa Barbara	1,781.81
60	West Valley-Mission	1,776.69
61	San Diego	1,764.06
62	Glendale	1,761.13
63	Santa Clarita	1,757.09
64	Imperial	1,754.69
65	Gavilan	1,753.87
66	Los Angeles	1,727.03
67	Allan Hancock Joint	1,723.03
68	San Bernardino	1,613.01
69	Rancho Santiago	1,601.26
70	Citrus	1,599.13
71	Compton	1,586.63
72	Monterey Peninsula	1,251.94
Statewide Average		1,951.24

RESTRICTED AND UNRESTRICTED**Cost per Unit of FTES for
Non-Instructional Salaries and Benefits
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Mira Costa	3,053.88
2	West Kern	3,049.70
3	Marin	3,041.28
4	Feather River	2,805.29
5	Palo Verde	2,737.05
6	Copper Mountain	2,614.56
7	Lassen	2,465.50
8	Mendocino-Lake	2,455.29
9	Siskiyou Joint	2,447.54
10	West Hills	2,403.54
11	Lake Tahoe	2,355.95
12	Redwoods	2,353.81
13	Imperial	2,343.38
14	Yosemite	2,338.51
15	Gavilan	2,245.20
16	Compton	2,243.95
17	Yuba	2,201.72
18	Los Angeles	2,170.71
19	San Jose-Evergreen	2,053.72
20	Santa Monica	2,017.02
21	Napa Valley	1,991.94
22	Merced	1,983.82
23	Peralta	1,969.26
24	Coast	1,947.02
25	Shasta-Tehama-Trinity	1,930.40
26	San Francisco	1,922.12
27	Monterey Peninsula	1,918.80
28	Ventura County	1,892.91
29	Kern	1,891.99
30	Southwestern	1,888.88
31	San Mateo County	1,884.35
32	State Center	1,861.20
33	Allan Hancock Joint	1,849.34
34	Rancho Santiago	1,832.93
35	Cabrillo	1,832.29
36	Chabot-Las Positas	1,828.40
37	El Camino	1,812.86
38	Hartnell	1,810.49
39	San Diego	1,797.09
40	Glendale	1,797.02
41	Grossmont-Cuyamaca	1,793.60
42	West Valley-Mission	1,775.28
43	Butte	1,769.86
44	Ohlone	1,765.05
45	San Luis Obispo County	1,761.87
46	Long Beach	1,751.05
47	Riverside	1,748.58
48	Palomar	1,745.28

RESTRICTED AND UNRESTRICTED**Cost per Unit of FTES for
Non-Instructional Salaries and Benefits
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	Los Rios	1,712.75
50	San Bernardino	1,711.80
51	Sequoias	1,711.75
52	Desert	1,701.97
53	Citrus	1,699.57
54	Victor Valley	1,692.55
55	Chaffey	1,677.42
56	Barstow	1,673.17
57	Sonoma County	1,665.44
58	Pasadena Area	1,657.93
59	Santa Barbara	1,648.28
60	Contra Costa	1,647.44
61	South Orange County	1,642.71
62	Mt. San Jacinto	1,641.36
63	North Orange County	1,636.26
64	Foothill-DeAnza	1,634.28
65	Cerritos	1,627.36
66	Sierra Joint	1,618.07
67	San Joaquin Delta	1,599.89
68	Rio Hondo	1,544.31
69	Mt. San Antonio	1,516.28
70	Santa Clarita	1,487.26
71	Antelope Valley	1,463.04
72	Solano County	1,400.59
Statewide Average		1,845.61

RESTRICTED AND UNRESTRICTED

Cost per Unit of FTES for
Operating Expenses
Fiscal Year 2003-04

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Butte	1,461.96
2	Lassen	1,272.70
3	West Kern	1,249.66
4	Feather River	1,223.43
5	Palo Verde	982.48
6	West Hills	946.65
7	Mendocino-Lake	930.37
8	Lake Tahoe	922.92
9	Hartnell	917.46
10	Yosemite	869.11
11	Siskiyou Joint	852.44
12	Gavilan	826.38
13	Yuba	809.20
14	Marin	789.76
15	Copper Mountain	757.93
16	Shasta-Tehama-Trinity	756.71
17	Redwoods	749.28
18	Napa Valley	738.50
19	Sierra Joint	738.39
20	Barstow	726.49
21	Peralta	706.11
22	San Bernardino	685.72
23	Santa Monica	678.96
24	Santa Clarita	672.38
25	San Luis Obispo County	671.20
26	Allan Hancock Joint	667.57
27	Kern	661.32
28	Compton	660.84
29	Victor Valley	649.31
30	Ohlone	641.82
31	San Joaquin Delta	639.75
32	Mira Costa	630.05
33	Monterey Peninsula	627.60
34	Antelope Valley	625.58
35	Chaffey	617.77
36	Imperial	617.33
37	Sequoias	608.12
38	Cabrillo	584.47
39	San Jose-Evergreen	583.06
40	Palomar	578.79
41	Los Rios	578.64
42	Desert	574.25
43	Solano County	560.09
44	San Mateo County	555.95
45	Riverside	554.60
46	Los Angeles	547.96
47	Chabot-Las Positas	544.35
48	San Diego	538.75

RESTRICTED AND UNRESTRICTED**Cost per Unit of FTES for
Operating Expenses
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	Grossmont-Cuyamaca	538.45
50	Foothill-DeAnza	533.66
51	Mt. San Jacinto	527.87
52	Merced	526.12
53	Citrus	525.66
54	Rio Hondo	525.16
55	South Orange County	522.54
56	Rancho Santiago	517.65
57	Contra Costa	515.98
58	State Center	510.87
59	Mt. San Antonio	506.38
60	West Valley-Mission	505.47
61	Sonoma County	501.16
62	Southwestern	500.13
63	Coast	482.02
64	San Francisco	460.50
65	El Camino	458.90
66	Ventura County	457.92
67	Santa Barbara	450.86
68	Cerritos	442.48
69	Long Beach	397.79
70	Pasadena Area	389.72
71	Glendale	360.76
72	North Orange County	359.75
Statewide Average		570.78

CURRENT COST OF EDUCATION

UNRESTRICTED ONLY

**Cost per Unit of FTES for
Teachers' Salaries
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Marin	2,309.30
2	Mira Costa	2,048.54
3	Lake Tahoe	1,982.70
4	Feather River	1,941.71
5	Santa Monica	1,870.27
6	Lassen	1,814.69
7	Mendocino-Lake	1,752.58
8	Yuba	1,711.27
9	San Francisco	1,695.29
10	San Jose-Evergreen	1,655.30
11	Shasta-Tehama-Trinity	1,649.04
12	Palo Verde	1,624.58
13	Los Rios	1,619.45
14	Contra Costa	1,601.30
15	Southwestern	1,595.48
16	Chabot-Las Positas	1,593.20
17	Ohlone	1,586.01
18	Antelope Valley	1,566.53
19	Siskiyou Joint	1,566.29
20	Sequoias	1,560.61
21	Victor Valley	1,554.77
22	Redwoods	1,548.90
23	Cabrillo	1,546.09
24	Sonoma County	1,538.50
25	Pasadena Area	1,535.91
26	El Camino	1,532.04
27	Ventura County	1,524.61
28	Cerritos	1,514.91
29	Gavilan	1,495.46
30	Riverside	1,494.30
31	Yosemite	1,489.46
32	North Orange County	1,488.44
33	Mt. San Antonio	1,481.86
34	Long Beach	1,474.24
35	Grossmont-Cuyamaca	1,466.97
36	Foothill-DeAnza	1,460.31
37	San Joaquin Delta	1,458.98
38	Copper Mountain	1,456.07
39	State Center	1,453.80
40	San Luis Obispo County	1,448.28
41	Kern	1,442.20
42	Solano County	1,437.18
43	Santa Barbara	1,434.28
44	West Kern	1,421.87
45	Napa Valley	1,414.09
46	Mt. San Jacinto	1,411.16
47	South Orange County	1,411.06
48	Hartnell	1,406.71

UNRESTRICTED ONLY**Cost per Unit of FTES for
Teachers' Salaries
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	San Mateo County	1,395.82
50	Sierra Joint	1,391.97
51	Los Angeles	1,384.30
52	Imperial	1,384.06
53	Palomar	1,379.74
54	Rio Hondo	1,375.68
55	Coast	1,365.47
56	Barstow	1,358.37
57	Santa Clarita	1,350.04
58	Peralta	1,348.85
59	Allan Hancock Joint	1,340.93
60	West Valley-Mission	1,321.37
61	Glendale	1,308.19
62	Desert	1,303.58
63	Butte	1,301.43
64	San Diego	1,294.23
65	Merced	1,291.76
66	Chaffey	1,284.05
67	Rancho Santiago	1,281.28
68	Citrus	1,270.21
69	Compton	1,256.21
70	San Bernardino	1,216.30
71	West Hills	1,184.44
72	Monterey Peninsula	975.37
Statewide Average		1,466.34

UNRESTRICTED ONLY**Cost per Unit of FTES for
Certificated Salaries Other Than Teaching
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Copper Mountain	685.34
2	Palo Verde	666.58
3	Mira Costa	572.81
4	Marin	559.83
5	West Kern	545.18
6	Napa Valley	488.81
7	Santa Monica	474.96
8	San Bernardino	442.71
9	Los Rios	433.96
10	State Center	433.30
11	Siskiyou Joint	429.74
12	Peralta	429.15
13	Sonoma County	427.10
14	San Mateo County	426.54
15	Yuba	422.36
16	Ventura County	415.69
17	Mendocino-Lake	412.30
18	San Francisco	405.86
19	Allan Hancock Joint	402.78
20	Feather River	398.63
21	West Hills	398.52
22	Cabrillo	396.69
23	Lake Tahoe	389.73
24	Lassen	389.40
25	Chaffey	383.13
26	Contra Costa	377.19
27	West Valley-Mission	375.13
28	Long Beach	374.91
29	Los Angeles	374.32
30	Sequoias	368.42
31	San Luis Obispo County	368.18
32	Redwoods	367.68
33	Santa Clarita	365.33
34	Chabot-Las Positas	363.72
35	Imperial	361.57
36	Ohlone	359.80
37	Shasta-Tehama-Trinity	357.86
38	San Jose-Evergreen	356.23
39	Solano County	352.96
40	Barstow	348.53
41	Antelope Valley	347.51
42	Glendale	347.29
43	Riverside	345.91
44	Southwestern	341.23
45	Rancho Santiago	338.50
46	Coast	337.50
47	Butte	336.32
48	Foothill-DeAnza	334.39

**Cost per Unit of FTES for
Certificated Salaries Other Than Teaching
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	Kern	333.78
50	Sierra Joint	328.16
51	Merced	327.93
52	Cerritos	327.63
53	Rio Hondo	320.92
54	North Orange County	318.77
55	Pasadena Area	315.45
56	Compton	312.22
57	Grossmont-Cuyamaca	308.05
58	Palomar	307.74
59	Mt. San Jacinto	305.63
60	Desert	303.44
61	Gavilan	297.90
62	San Diego	291.93
63	Monterey Peninsula	278.73
64	South Orange County	272.24
65	Santa Barbara	266.47
66	Yosemite	257.64
67	Citrus	257.29
68	Mt. San Antonio	247.96
69	El Camino	247.50
70	San Joaquin Delta	233.42
71	Hartnell	149.50
72	Victor Valley	148.20
Statewide Average		354.35

UNRESTRICTED ONLY**Cost per Unit of FTES for
Classified Salaries
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Mira Costa	1,504.47
2	Marin	1,467.13
3	Feather River	1,343.26
4	West Kern	1,340.12
5	Lake Tahoe	1,246.20
6	Mendocino-Lake	1,097.19
7	Lassen	1,087.59
8	San Jose-Evergreen	1,027.86
9	Copper Mountain	1,025.14
10	Southwestern	997.91
11	Siskiyou Joint	992.98
12	Citrus	975.60
13	Ohlone	965.73
14	Santa Monica	958.89
15	Long Beach	953.70
16	Coast	934.49
17	Santa Clarita	932.67
18	El Camino	929.96
19	Compton	921.35
20	Chaffey	915.60
21	Redwoods	895.40
22	Shasta-Tehama-Trinity	888.69
23	South Orange County	882.11
24	Grossmont-Cuyamaca	878.63
25	San Diego	876.82
26	Peralta	871.20
27	Chabot-Las Positas	868.25
28	Yuba	863.23
29	Victor Valley	861.80
30	Yosemite	861.39
31	Mt. San Jacinto	855.98
32	San Mateo County	854.09
33	Sierra Joint	853.81
34	Santa Barbara	851.55
35	Palomar	849.23
36	Hartnell	843.66
37	Cabrillo	839.51
38	Kern	837.48
39	Foothill-DeAnza	836.34
40	San Luis Obispo County	829.78
41	Glendale	829.78
42	San Francisco	828.45
43	Sonoma County	821.14
44	Los Rios	817.48
45	Riverside	812.65
46	Contra Costa	809.95
47	Cerritos	804.47
48	Los Angeles	802.64
49	Mt. San Antonio	800.57

UNRESTRICTED ONLY**Cost per Unit of FTES for
Classified Salaries
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
50	Imperial	796.68
51	Rancho Santiago	793.23
52	San Joaquin Delta	790.08
53	Butte	781.23
54	San Bernardino	781.23
55	Gavilan	768.36
56	Napa Valley	764.48
57	State Center	760.41
58	North Orange County	754.47
59	Pasadena Area	752.05
60	Palo Verde	744.44
61	Barstow	737.79
62	Sequoias	726.63
63	Allan Hancock Joint	725.23
64	Desert	700.81
65	West Hills	691.52
66	West Valley-Mission	685.83
67	Merced	675.83
68	Ventura County	668.58
69	Solano County	657.94
70	Monterey Peninsula	650.24
71	Antelope Valley	642.80
72	Rio Hondo	630.06
Statewide Average		838.20

UNRESTRICTED ONLY**Cost per Unit of FTES for
Employee Benefits
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Mira Costa	1,357.88
2	Marin	1,260.17
3	West Kern	1,233.82
4	Lassen	1,119.81
5	Yosemite	1,114.84
6	Lake Tahoe	1,100.41
7	Siskiyou Joint	1,083.66
8	Coast	1,024.07
9	Peralta	982.85
10	Feather River	977.18
11	Kern	977.02
12	Redwoods	962.84
13	Shasta-Tehama-Trinity	943.92
14	Rio Hondo	941.66
15	Copper Mountain	929.37
16	Foothill-DeAnza	894.06
17	Ventura County	893.15
18	Cabrillo	884.50
19	West Valley-Mission	868.27
20	Mendocino-Lake	866.99
21	Sequoias	864.22
22	Los Angeles	860.69
23	South Orange County	850.51
24	Yuba	845.93
25	Merced	841.62
26	San Joaquin Delta	839.99
27	Santa Monica	832.82
28	San Mateo County	824.96
29	Imperial	820.94
30	Long Beach	818.96
31	Cerritos	806.72
32	San Jose-Evergreen	773.36
33	Contra Costa	771.20
34	Hartnell	764.66
35	Barstow	763.63
36	Grossmont-Cuyamaca	754.61
37	Sierra Joint	749.16
38	Napa Valley	745.81
39	North Orange County	741.88
40	Palomar	741.55
41	Solano County	739.17
42	Desert	733.28
43	San Francisco	728.42
44	El Camino	724.91
45	Palo Verde	704.25
46	Butte	702.36
47	Chabot-Las Positas	699.77
48	Victor Valley	699.44

UNRESTRICTED ONLY**Cost per Unit of FTES for
Employee Benefits
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	Mt. San Antonio	697.05
50	Pasadena Area	694.43
51	Antelope Valley	690.87
52	Los Rios	683.53
53	Gavilan	679.47
54	West Hills	678.24
55	San Luis Obispo County	677.58
56	State Center	674.12
57	Allan Hancock Joint	673.90
58	Chaffey	656.71
59	Riverside	656.59
60	Santa Clarita	649.18
61	Citrus	641.99
62	San Diego	641.45
63	Mt. San Jacinto	635.20
64	Compton	633.67
65	Rancho Santiago	632.80
66	Sonoma County	624.32
67	Glendale	612.06
68	Southwestern	611.32
69	Monterey Peninsula	590.02
70	San Bernardino	587.10
71	Santa Barbara	545.85
72	Ohlone	540.44
Statewide Average		778.48

UNRESTRICTED ONLY**Cost per Unit of FTES for
Supplies
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Mendocino-Lake	148.79
2	Lassen	140.13
3	Antelope Valley	130.69
4	Sierra Joint	125.65
5	Siskiyou Joint	120.95
6	Lake Tahoe	115.92
7	Palo Verde	113.90
8	West Kern	113.40
9	Feather River	106.58
10	Citrus	102.59
11	San Luis Obispo County	100.98
12	Foothill-DeAnza	98.98
13	Sonoma County	97.22
14	Chaffey	96.02
15	Copper Mountain	95.40
16	Sequoias	94.98
17	Los Rios	92.29
18	Southwestern	91.55
19	Chabot-Las Positas	89.25
20	Mira Costa	87.75
21	Santa Barbara	83.52
22	Imperial	83.40
23	Contra Costa	80.50
24	Shasta-Tehama-Trinity	79.72
25	Yosemite	78.48
26	Barstow	78.04
27	Cerritos	76.31
28	Gavilan	75.64
29	El Camino	73.61
30	San Joaquin Delta	73.02
31	Mt. San Antonio	72.84
32	Victor Valley	72.61
33	Solano County	71.57
34	Ohlone	70.97
35	Butte	70.31
36	West Valley-Mission	68.58
37	Allan Hancock Joint	66.99
38	Compton	66.67
39	Kern	66.47
40	Redwoods	64.54
41	Marin	63.68
42	Long Beach	63.17
43	West Hills	63.06
44	Mt. San Jacinto	62.89
45	San Diego	62.88
46	Coast	62.50
47	San Jose-Evergreen	59.55
48	Pasadena Area	59.52

UNRESTRICTED ONLY**Cost per Unit of FTES for
Supplies
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	San Bernardino	59.37
50	Napa Valley	58.94
51	Peralta	57.72
52	San Francisco	56.67
53	Yuba	54.19
54	Monterey Peninsula	54.12
55	Desert	53.75
56	South Orange County	51.96
57	Hartnell	50.90
58	Grossmont-Cuyamaca	49.48
59	Riverside	49.39
60	Rio Hondo	48.96
61	San Mateo County	48.71
62	Los Angeles	44.88
63	State Center	42.27
64	Merced	40.24
65	North Orange County	39.91
66	Santa Monica	37.00
67	Palomar	36.05
68	Santa Clarita	34.71
69	Ventura County	31.53
70	Cabrillo	30.51
71	Glendale	24.53
72	Rancho Santiago	0.00
Statewide Average		63.73

UNRESTRICTED ONLY**Cost per Unit of FTES for
Other Expenses and Supplies
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	West Kern	1,791.82
2	Lassen	989.48
3	Feather River	862.19
4	Peralta	652.96
5	Lake Tahoe	635.46
6	Gavilan	629.15
7	Santa Clarita	621.36
8	Mendocino-Lake	554.50
9	Copper Mountain	529.99
10	Siskiyou Joint	520.50
11	Barstow	499.15
12	Marin	496.93
13	Ohlone	495.79
14	Santa Monica	488.89
15	San Bernardino	486.54
16	Redwoods	486.16
17	Shasta-Tehama-Trinity	477.92
18	Hartnell	467.53
19	Mira Costa	465.20
20	Kern	464.48
21	San Joaquin Delta	460.92
22	San Luis Obispo County	460.17
23	Compton	459.63
24	West Hills	458.34
25	Foothill-DeAnza	450.64
26	Chaffey	447.99
27	Allan Hancock Joint	446.50
28	Napa Valley	437.49
29	Sequoias	427.30
30	Yuba	411.83
31	San Mateo County	405.46
32	Los Angeles	402.03
33	Rio Hondo	401.88
34	Contra Costa	398.26
35	Mt. San Jacinto	394.22
36	Victor Valley	390.31
37	Desert	388.95
38	Citrus	387.16
39	Solano County	386.34
40	Antelope Valley	385.86
41	Cabrillo	378.87
42	Chabot-Las Positas	370.29
43	Riverside	367.10
44	South Orange County	365.63
45	San Diego	365.26
46	Sierra Joint	362.96
47	San Jose-Evergreen	354.35
48	Mt. San Antonio	351.13

UNRESTRICTED ONLY**Cost per Unit of FTES for
Other Expenses and Supplies
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	Palomar	346.10
50	Imperial	341.75
51	El Camino	340.31
52	Merced	338.87
53	Sonoma County	335.81
54	West Valley-Mission	324.92
55	Cerritos	319.70
56	Los Rios	313.84
57	Southwestern	310.93
58	San Francisco	305.96
59	Coast	303.36
60	Butte	303.30
61	Long Beach	297.81
62	Ventura County	291.07
63	Grossmont-Cuyamaca	288.37
64	Santa Barbara	286.48
65	State Center	278.55
66	Yosemite	276.18
67	North Orange County	269.46
68	Pasadena Area	268.10
69	Glendale	250.45
70	Palo Verde	72.49
71	Monterey Peninsula	64.07
72	Rancho Santiago	0.00
Statewide Average		365.83

UNRESTRICTED ONLY**Cost per Unit of FTES for
Equipment Replacement
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	West Kern	255.02
2	Palo Verde	103.35
3	Palomar	60.25
4	Yosemite	49.46
5	Antelope Valley	32.67
6	Yuba	32.12
7	Santa Clarita	30.99
8	Sierra Joint	28.35
9	Santa Monica	25.11
10	Rio Hondo	21.56
11	Shasta-Tehama-Trinity	14.32
12	Desert	10.70
13	Lassen	8.55
14	Monterey Peninsula	7.90
15	Coast	6.15
16	San Luis Obispo County	5.72
17	Riverside	4.56
18	Long Beach	4.15
19	Cerritos	3.92
20	Contra Costa	3.64
21	Mira Costa	3.43
22	West Valley-Mission	3.24
23	Southwestern	2.91
24	Redwoods	2.62
25	Kern	1.88
26	San Francisco	1.56
27	Santa Barbara	1.45
28	Feather River	1.36
29	Solano County	1.06
30	Siskiyou Joint	0.95
31	Sequoias	0.84
32	Foothill-DeAnza	0.83
33	West Hills	0.73
34	Pasadena Area	0.58
35	Victor Valley	0.44
36	Copper Mountain	0.34
37	Mt. San Jacinto	0.31
38	Sonoma County	0.15
39	Napa Valley	0.08
40	Allan Hancock Joint	0.05
41	South Orange County	0.02
42	Grossmont-Cuyamaca	0.00
43	Imperial	0.00
44	San Diego	0.00
45	Butte	0.00
46	Mendocino-Lake	0.00
47	Lake Tahoe	0.00
48	Los Rios	0.00
49	Marin	0.00

UNRESTRICTED ONLY**Cost per Unit of FTES for
Equipment Replacement
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
50	Peralta	0.00
51	San Mateo County	0.00
52	Cabrillo	0.00
53	Ohlone	0.00
54	Gavilan	0.00
55	Hartnell	0.00
56	San Jose-Evergreen	0.00
57	Chabot-Las Positas	0.00
58	Merced	0.00
59	San Joaquin Delta	0.00
60	State Center	0.00
61	Ventura County	0.00
62	Compton	0.00
63	El Camino	0.00
64	Glendale	0.00
65	Los Angeles	0.00
66	Citrus	0.00
67	Mt. San Antonio	0.00
68	North Orange County	0.00
69	Rancho Santiago	0.00
70	Barstow	0.00
71	Chaffey	0.00
72	San Bernardino	0.00
Statewide Average		5.26

UNRESTRICTED ONLY**Cost per Unit of FTES for
Education Before Exclusions
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	West Kern	6,701.25
2	Marin	6,157.03
3	Mira Costa	6,040.06
4	Feather River	5,630.91
5	Lassen	5,549.65
6	Lake Tahoe	5,470.42
7	Mendocino-Lake	4,832.36
8	Copper Mountain	4,721.64
9	Siskiyou Joint	4,715.07
10	Santa Monica	4,687.94
11	Shasta-Tehama-Trinity	4,411.46
12	Peralta	4,342.72
13	Yuba	4,340.94
14	Redwoods	4,328.13
15	San Jose-Evergreen	4,226.64
16	Yosemite	4,127.45
17	Kern	4,123.30
18	Cabrillo	4,076.17
19	Foothill-DeAnza	4,075.55
20	Sequoias	4,043.00
21	Contra Costa	4,042.04
22	Coast	4,033.53
23	Palo Verde	4,029.59
24	San Francisco	4,022.22
25	Ohlone	4,018.75
26	Long Beach	3,986.95
27	Chabot-Las Positas	3,984.48
28	Santa Clarita	3,984.27
29	Los Rios	3,960.55
30	San Mateo County	3,955.60
31	Southwestern	3,951.33
32	Gavilan	3,945.97
33	Napa Valley	3,909.69
34	San Luis Obispo County	3,890.69
35	Los Angeles	3,868.87
36	San Joaquin Delta	3,856.42
37	Cerritos	3,853.68
38	El Camino	3,848.33
39	Sonoma County	3,844.24
40	Sierra Joint	3,840.06
41	South Orange County	3,833.53
42	Ventura County	3,824.63
43	Antelope Valley	3,796.92
44	Imperial	3,788.40
45	Barstow	3,785.51
46	Chaffey	3,783.51
47	Grossmont-Cuyamaca	3,746.13
48	Rio Hondo	3,740.71

UNRESTRICTED ONLY

**Cost per Unit of FTES for
Education Before Exclusions
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	Riverside	3,730.49
50	Victor Valley	3,727.56
51	Palomar	3,720.66
52	Hartnell	3,682.97
53	Mt. San Jacinto	3,665.39
54	Allan Hancock Joint	3,656.37
55	Mt. San Antonio	3,651.42
56	Compton	3,649.74
57	West Valley-Mission	3,647.34
58	Solano County	3,646.21
59	State Center	3,642.46
60	Citrus	3,634.84
61	Pasadena Area	3,626.02
62	North Orange County	3,612.94
63	San Bernardino	3,573.25
64	San Diego	3,532.57
65	Merced	3,516.26
66	Butte	3,494.96
67	Desert	3,494.52
68	West Hills	3,474.85
69	Santa Barbara	3,469.60
70	Glendale	3,372.31
71	Rancho Santiago	3,045.80
72	Monterey Peninsula	2,620.46
Statewide Average		3,872.19

UNRESTRICTED ONLY**Cost per Unit of FTES for
Education After Exclusions
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
1	Marin	6,037.26
2	Mira Costa	5,911.97
3	Lake Tahoe	5,276.11
4	Lassen	4,590.89
5	Feather River	4,541.40
6	Copper Mountain	4,483.11
7	Santa Monica	4,479.93
8	Siskiyou Joint	4,455.32
9	Yuba	4,340.94
10	Mendocino-Lake	4,305.43
11	Redwoods	4,250.67
12	West Kern	4,158.70
13	Shasta-Tehama-Trinity	4,122.27
14	San Jose-Evergreen	4,056.91
15	Palo Verde	4,029.59
16	Kern	3,984.87
17	Cabrillo	3,971.23
18	Yosemite	3,963.18
19	Peralta	3,937.40
20	Contra Costa	3,933.68
21	Sequoias	3,910.04
22	Chabot-Las Positas	3,860.45
23	San Francisco	3,846.22
24	Coast	3,840.65
25	Sierra Joint	3,840.06
26	Foothill-DeAnza	3,809.64
27	San Mateo County	3,804.74
28	Los Rios	3,790.35
29	Southwestern	3,788.46
30	Napa Valley	3,786.40
31	San Luis Obispo County	3,766.13
32	Ohlone	3,740.52
33	Cerritos	3,736.76
34	Long Beach	3,735.44
35	San Joaquin Delta	3,732.11
36	Gavilan	3,729.78
37	Victor Valley	3,727.56
38	South Orange County	3,707.90
39	El Camino	3,701.55
40	Ventura County	3,694.57
41	Sonoma County	3,677.92
42	Los Angeles	3,677.20
43	Barstow	3,676.70
44	Imperial	3,675.17
45	Antelope Valley	3,671.78
46	Grossmont-Cuyamaca	3,653.96
47	Rio Hondo	3,615.75
48	State Center	3,570.88

UNRESTRICTED ONLY**Cost per Unit of FTES for
Education After Exclusions
Fiscal Year 2003-04**

<u>Ranking</u>	<u>District</u>	<u>Cost per FTES in \$'s</u>
49	Riverside	3,561.30
50	Solano County	3,550.05
51	Mt. San Jacinto	3,522.84
52	West Valley-Mission	3,520.14
53	Mt. San Antonio	3,519.35
54	Hartnell	3,515.93
55	Compton	3,512.81
56	North Orange County	3,494.79
57	Chaffey	3,484.78
58	Palomar	3,472.44
59	Santa Clarita	3,425.45
60	Pasadena Area	3,408.18
61	Merced	3,372.54
62	San Diego	3,360.63
63	Santa Barbara	3,359.17
64	Desert	3,351.82
65	Allan Hancock Joint	3,350.46
66	Butte	3,265.49
67	Glendale	3,251.92
68	San Bernardino	3,248.86
69	Citrus	3,245.97
70	West Hills	2,987.97
71	Rancho Santiago	2,854.39
72	Monterey Peninsula	2,487.47
Statewide Average		3,690.67