



Current Expense of Education

Calculation of current expense (cost) of education per average daily attendance (ADA) pursuant to *Education Code* Section 41372.

Outlined below are the components of the Current Expense of Education per average daily attendance (ADA) calculation. Form number references are from unaudited actual expenditure reports and annual attendance reports submitted by school districts to the California Department of Education (CDE), definitions are from the *California School Accounting Manual*. Questions about the calculation should be directed to CDE's Office of Financial Accountability and Information Services by phone at 916-322-1770, or by email to sacsinfo@cde.ca.gov.

Expenditures for Current Expense of Education

The Standardized Account Code Structure (SACS) Form CEA, "Current Expense Formula/Minimum Classroom Compensation," includes the following General Fund items:

Account Code	Description
1000	Certificated Salaries
2000	Classified Salaries
3000	Employee Benefits*
4000	Books and Supplies
6500	Equipment Replacement
5000 & 7300	Services and Indirect Costs

*Beginning in 2014–15, state payments to retirement systems on behalf of districts are included.

From the total expenditures reported in the above accounts, costs for the following categories are deducted: (1) Non-agency activities; (2) Community Services; (3) Food Services; (4) Fringe Benefits for Retired Persons; and (5) Facilities Acquisition and Construction.

The result is the total dollars for the Current Expense of Education (this equals EDP 365 on SACS Form CEA).

Average Daily Attendance (ADA)

ADA is defined as the total days of student attendance divided by the total days of instruction. Current Expense of Education pulls ADA reported by school districts in the Principal Apportionment Data Collection system as of the Annual attendance period for the same year as the expenditures. The calculation also pulls ADA for charter schools with data in the district's Current Expense of Education calculation. ADA credited to districts for the attendance of pupils in county-operated programs is not included.

Cost Per ADA

By district, the adjusted expenditures are divided by the total ADA to arrive at the Current Expense (or Cost) of Education per ADA.

[2024–25 Current Cost of Education](#) (XLSX)

[2023–24 Current Cost of Education](#) (XLSX)

[2022–23 Current Cost of Education](#) (XLSX)

[2021–22 Current Cost of Education](#) (XLSX)

[2020–21 Current Cost of Education](#) (XLSX)

[2019–20 Current Cost of Education](#) (XLSX)

[2018–19 Current Cost of Education](#) (XLSX; **Updated** 21-Aug-2020)

[2017–18 Current Cost of Education](#) (XLSX)

[2016–17 Current Cost of Education](#) (XLSX)

[2015–16 Current Cost of Education](#) (XLS)

[2014–15 Current Cost of Education](#) (XLS)

[2013–14 Current Cost of Education](#) (XLS)

[2012–13 Current Cost of Education](#) (XLS)

[2011–12 Current Cost of Education](#) (XLS)

[2010–11 Current Cost of Education](#) (XLS)

[2009–10 Current Cost of Education](#) (XLS)

[2008–09 Current Cost of Education](#) (XLS)

[2007–08 Current Cost of Education \(XLS\)](#)

[2006–07 Current Cost of Education \(XLS\)](#)

[2005–06 Current Cost of Education \(XLS\)](#)

[2004–05 Current Cost of Education \(XLS\)](#)

[2003–04 Current Cost of Education \(XLS\)](#)

[2002–03 Current Cost of Education \(XLS\)](#)

[2001–02 Current Cost of Education \(XLS\)](#)

[2000–01 Current Cost of Education \(XLS\)](#)

[1999–00 Current Cost of Education \(XLS\)](#)

[1998–99 Current Cost of Education \(XLS\)](#)

Questions: Financial Accountability & Information Services | sacsinfo@cde.ca.gov

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